Government of Canada Gouvernement du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada
2002

Volume I

Summary Report and Financial Statements

Canada

103-04404/

© Minister of Public Works and Government Services Canada 2002

Available in Canada through
your local bookseller
or by mail from
Canadian Government Publishing
Ottawa, Canada K1A 0S9
Catalogue No. P51-1/2002-1E
ISBN 0-660-18805-8

To Her Excellency

The Right Honourable Adrienne Clarkson,
C.C., C.M.M., C.O.M., C.D.,
Governor General and
Commander-in-Chief of Canada

May it please your Excellency:

I have the honour to present to Your Excellency the *Public Accounts of Canada* for the year ended March 31, 2002.

All of which is respectfully submitted.

Lucienne Robillard

Lucienne Robillard,
President of the Treasury Board

Ottawa, October 17, 2002

To The Honourable Lucienne Robillard,
President of the Treasury Board

Madam:

In accordance with the provisions of section 64(1) of the *Financial Administration Act*, I have the honour to transmit herewith the *Public Accounts of Canada* for the year ended March 31, 2002, to be laid by you before the House of Commons.

Respectfully submitted,

Ralph Goodale,
Receiver General for Canada

Ottawa, October 17, 2002

To The Honourable Raph Goodale,
Receiver General for Canada

Sir:

I have the honour to submit the *Public Accounts of Canada* for the year ended March 31, 2002.

Under section 64(1) of the *Financial Administration Act*, the *Public Accounts of Canada* for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the President of the Treasury Board on or before the thirty-first day of December next following the end of that year, or if the House of Commons is not then sitting, within the first fifteen days next thereafter that the House of Commons is sitting.

This annual report is presented in two volumes:

Volume I—The financial statements of Canada on which the Auditor General has expressed an opinion; the observations by the Auditor General on the financial statements of Canada; a ten-year summary of the Government's financial transactions; analyses of revenues and expenditures, and of asset and liability accounts; and various other statements.

Volume II—Details of the financial operations of the Government, segregated by ministry (Part I); and additional information and analyses (Part II).

The audited financial statements contained in Volume I are for the year ended March 31, 2002.

Respectfully submitted,

Michael G Nurse

Michael G. Nurse
for Janice Cochrane,
Deputy Receiver General for Canada

Ottawa, October 17, 2002

VOLUME I

2001-2002

PUBLIC ACCOUNTS OF CANADA

Table of contents

Section

Introduction
1. Financial Statements of the Government of Canada and Reports and Observations of the Auditor General
2. Supplementary Financial Information
3. Revenues, Expenditures and Accumulated Deficit
4. Consolidated Accounts
5. Accounts Payable, Accruals and Allowances
6. Interest-Bearing Debt
7. Cash and Accounts Receivable
8. Foreign Exchange Accounts
9. Loans, Investments and Advances
10. Other Information Related to the Financial Statements
11. Index

INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in two volumes.

Volume I presents a summary analysis of the financial transactions of the Government. Its content is summarized as follows:

SECTION 1: audited financial statements of the Government of Canada;

SECTION 2: ten-year summary of the Government's financial transactions;

SECTION 3: review of revenues, expenditures and accumulated deficit;

SECTION 4: analysis of consolidated accounts;

SECTION 5: analysis of accounts payable, accruals and allowances;

SECTION 6: analysis of interest-bearing debt;

SECTION 7: analysis of cash and accounts receivable;

SECTION 8: analysis of foreign exchange accounts;

SECTION 9: analysis of loans, investments and advances; and,

SECTION 10: analysis of other information related to the financial statements.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

SECTION 1

2001-2002

PUBLIC ACCOUNTS OF CANADA

Financial Statements of the Government of Canada and Reports and Observations of the Auditor General

CONTENTS

	Page
Preface	1.2
Statement of responsibility	1.4
Report of the Auditor General	1.5
Financial statements—	
Statement of transactions	1.7
Statement of revenues, expenditures and accumulated deficit	1.8
Statement of assets and liabilities	1.9
Statement of changes in financial position	1.10
Notes to the financial statements of the Government of Canada	1.11
Supplementary statement and report of the Auditor General—Debt Servicing and Reduction Account	1.27
Supplementary information—Observations of the Auditor General	1.30

NOTE TO READER

An overview of the financial operations of the Government of Canada is provided in the **Annual Financial Report** prepared by the Minister of Finance. This Report also includes condensed financial statements.

Accompanying this Report are historical fiscal reference tables and related fiscal indicators for the federal government and the provinces.

The **Annual Financial Report** is available on the Internet at http://www.fin.gc.ca/. Copies can also be obtained by contacting the Department of Finance Distribution Centre at (613) 995-2855.

PREFACE TO THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

The fundamental purpose of the financial statements is to provide information to Parliament, and thus to the public, to facilitate an understanding and evaluation of the full nature and extent of the financial affairs and resources for which the Government is responsible. The financial statements reflect the financial position of the Government at the reporting date, as well as its results of operations, financial requirements and changes in financial position for the year. A supplementary statement reports transactions under the *Debt Servicing and Reduction Account Act*.

The two fundamental concepts underlying the Government's accounting system are found in the Constitution Acts: first, that all duties and revenues received, other than those reserved to the provinces, "shall form One Consolidated Revenue Fund"; second, that the balance of the Fund, after certain prior charges, "shall be appropriated by the Parliament of Canada".

The right of Canada to raise taxes and revenues is contained in the Constitution Acts, and is given specific form in various Acts passed by Parliament. Revenues can be raised and moneys can be spent or borrowed by the Government only with the authority of Parliament. All receipts of money by departments and agencies must be deposited into the Consolidated Revenue Fund (CRF). All disbursements from the CRF for spending on operations, for loans, investments and advances, and for the redemption of matured debt, must be authorized by Parliament, through annual appropriation acts and other statutes.

Wholly-owned Crown corporations that are agents of Her Majesty also may borrow only as authorized by Acts of Parliament. Such Acts usually place a ceiling on the amount of borrowings that can be outstanding at any one time. Non-agent Crown corporations and other government business enterprises can borrow without specific parliamentary authority, although such borrowings are sometimes guaranteed by the Government with the authority of Parliament.

The financial statements consist of four statements and accompanying notes.

The first is the **Statement of Transactions**, which shows the extent to which cash coming in to the Government exceeded cash going out, and the resulting net reduction in borrowing. For the purposes of this statement, cash is defined as the CRF balance at March 31, unadjusted for outstanding cheques, warrants and deposits on that date. The financial transactions are classified into the following categories:

- Budgetary transactions are all transactions with outside parties which enter into the calculation of the annual surplus or deficit of the Government, that is, tax and non-tax revenues, together with expenditures.

- Non-budgetary transactions are all transactions in assets and liabilities, other than those related to foreign exchange and unmatured debt.

- Foreign exchange transactions are all transactions in international reserves held in the Exchange Fund Account (the principal objective of which is to aid in the control and protection of the external value of the Canadian dollar), the net position of the Government with respect to the International Monetary Fund, and unmatured debt payable in foreign currencies.

- Unmatured debt transactions show decreases or increases in unmatured debt, that is, the net change in amounts owing for marketable bonds, Treasury bills, Canada savings and Canada premium bonds and special non-marketable bonds and notes. They exclude unmatured debt payable in foreign currencies.

The second is the **Statement of Revenues, Expenditures and Accumulated Deficit**, which presents the Government's revenues, expenditures and surplus for the year, and the net accumulation of the annual surpluses and deficits since Confederation.

The third is the **Statement of Assets and Liabilities**, which discloses the Government's cash balances and investments, and amounts owing to and by the Government at the end of the year. It differs in some ways from a conventional private sector balance sheet. Two major differences concern items that are not reported on this statement: capital assets, having been accounted for as expenditures when acquired, and tax revenues receivable since tax revenues are generally reported on a cash basis. The difference, therefore, between total liabilities and total assets is simply the aggregate of annual budgetary surpluses and deficits determined in accordance with the accounting policies of the Government.

The fourth is the **Statement of Changes in Financial Position**, which provides information on the Government's cash provided by operating, investing and foreign exchange activities, and how the cash was used to repay financing. For the purposes of this statement, cash is defined as the CRF balance at March 31, adjusted for outstanding cheques, warrants and deposits on that date.

In addition to the financial statements, a supplementary statement provides details of transactions under the *Debt Servicing and Reduction Account Act*. The Act calls for certain revenues, including the goods and services tax (GST), to be used to service the public debt and not to fund new program spending.

Other sections in this volume, together with Volume II of the *Public Accounts of Canada*, provide more detailed supplementary information in respect of matters reported in the financial statements. The report of the Auditor General on the financial statements does not extend to this supplementary information.

STATEMENT OF RESPONSIBILITY

The financial statements in this section are prepared by the Government of Canada in accordance with the accounting policies set out in Note 1 to the statements on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of the financial statements rests with the Government. The financial statements are prepared under the joint direction of the President of the Treasury Board, the Minister of Finance, and the Receiver General for Canada in compliance with governing legislation. The financial statements are generally prepared on an accrual basis of accounting; two notable exceptions are that capital assets are charged to budgetary expenditures at the time of acquisition or construction and tax revenues are generally reported on a cash basis. The information included in these financial statements is based on the Government's best estimates and judgement, with due consideration given to materiality.

To fulfill its accounting and reporting responsibilities, the Government maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. These systems are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of public money and safeguard the assets and properties of Canada under Government administration. The Receiver General for Canada maintains the accounts of Canada, a centralized record of the Government's financial transactions, and obtains additional information as required, from departments, agencies, Crown corporations and other government business enterprises to meet accounting and reporting requirements.

The Government presents the financial statements to the Auditor General of Canada who audits them and provides an independent opinion to the House of Commons. The duties of the Auditor General in that respect are contained in section 6 of the *Auditor General Act* and section 9 of the *Debt Servicing and Reduction Account Act*. Additional information is provided in the observations of the Auditor General at the end of this section.

Annually, the financial statements are tabled in Parliament as part of the *Public Accounts of Canada*, and are referred to the Standing Committee on Public Accounts, which reports to Parliament on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying audit opinion.

On behalf of the Government of Canada.

JIM JUDD *Secretary of the Treasury Board and Comptroller General of Canada*	KEVIN G. LYNCH *Deputy Minister of Finance*	MICHAEL G. NURSE *for* JANICE COCHRANE *Deputy Receiver General for Canada*

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

To the House of Commons:

OPINION ON THE FINANCIAL STATEMENTS

I have audited the statement of assets and liabilities of the Government of Canada as at March 31, 2002 and the statements of revenues, expenditures and accumulated deficit, changes in financial position and transactions for the year then ended. These financial statements are the responsibility of the Government. My responsibility, as required by section 6 of the *Auditor General Act*, is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by the Government, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Government of Canada as at March 31, 2002 and the results of its operations, the changes in its financial position, and its financial requirements for the year then ended in accordance with the stated accounting policies of the Government set out in Note 1 to the financial statements. As required by section 6 of the *Auditor General Act*, I report that, in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

OTHER MATTERS FOR PARLIAMENT'S ATTENTION

In forming my opinion as to the fair presentation of these financial statements in accordance with the Government's stated accounting policies, I decided to continue to draw Parliament's attention to two matters. This is the second consecutive year that I have included these matters in my Report.

***Compliance with the* Employment Insurance Act.** The balance of the Employment Insurance Account increased by about $4 billion during the year to $40 billion as at March 31, 2002, which is well in excess of $15 billion, the maximum reserve amount considered sufficient by the Chief Actuary of Human Resources Development Canada in his last report which dealt with Employment Insurance premium rates for 2001. The premium rates for 2001 and 2002 were set respectively by the Canada Employment Insurance Commission and the Governor in Council. Neither the Commission nor the Government, in setting these rates, has clarified and disclosed what they consider to be an adequate balance of the Account, the time required to reach that level, and the factors considered. Accordingly, I am unable to conclude that the intent of the *Employment Insurance Act* has been observed in setting premium rates.

Transfers to Foundations. The Government accounts for significant amounts of public money it provides to various foundations as expenditures, even though the money is provided to them long before - in some cases more than 10 years before - it is actually spent for its ultimate intended purposes. Over the past six years, the Government has transferred some $7.5 billion to these foundations. Under its stated accounting policies, it has recorded these amounts as expenditures (almost $250 million in the year ended March 31, 2002), even though most of the $7.5 billion, including interest, is still in the foundations' bank accounts and investments. In my view, these stated accounting policies did not contemplate situations in which the funds would not be used for the ultimate intended purposes within the year of transfer or shortly thereafter. I am also very concerned about the accountability and governance arrangements for these foundations.

In my view, when the Government funds foundations to achieve its public policy objectives and they are, or should be, accountable to Parliament for the use of the funds, the Government should record transfers to them as expenditures only when the money has been actually used for the ultimate intended purposes. This would result in a better reflection of the economic substance of the Government's activities in its financial statements. As the Government contemplates introducing accrual accounting as the basis of preparing its financial statements, I urge the Government - in accordance with anticipated recommendations of the Canadian Institute of Chartered Accountants' Public Sector Accounting Board - to also change its stated accounting policy for transfers to these foundations. I also urge the Government to address my concerns about the accountability and governance arrangements for the foundations.

ADDITIONAL INFORMATION

Additional information and comments on the financial statements and this Report are included in my Observations at the end of Section I, Volume 1 of the *2002 Public Accounts of Canada.*

Sheila Fraser

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
September 16, 2002

GOVERNMENT OF CANADA

Statement of Transactions for the Year Ended March 31, 2002

(in millions of dollars)

	2002	2001[1]
BUDGETARY TRANSACTIONS—		
Revenues	173,315	179,590
Expenditures	-164,408	-161,442
Surplus for the year	8,907	18,148
NON-BUDGETARY TRANSACTIONS—		
Net requirement from loans, investments and advances	-96	-2,698
Net requirement (-) or source from pension and other accounts	-1,669	1,303
Net requirement (-) or source from other transactions	-2,445	2,238
Net requirement (-) or source from non-budgetary transactions	-4,210	843
Net source of funds (excluding foreign exchange transactions)	4,697	18,991
NET REQUIREMENT FOR FOREIGN EXCHANGE TRANSACTIONS	***-1,776***	***-8,776***
Total source of funds	2,921	10,215
NET REQUIREMENT FOR UNMATURED DEBT TRANSACTIONS	***-4,132***	***-10,003***
Decrease (-) or increase in cash	-1,211	212
CASH IN BANK AT BEGINNING OF YEAR[2]	***13,237***	***13,025***
CASH IN BANK AT END OF YEAR[2]	***12,026***	***13,237***

The accompanying notes are an integral part of these statements.

Details (unaudited) can be found in other sections of this volume.

In this statement, a positive amount indicates a source of funds and a negative amount indicates a requirement for funds.

[1] Certain comparative figures have been restated. Details can be found in note 3 iv.

[2] Cash in bank excludes outstanding cheques, warrants and deposits.

GOVERNMENT OF CANADA

Statement of Revenues, Expenditures and Accumulated Deficit for the Year Ended March 31, 2002

(in millions of dollars)

	2002		2001(1)	
	Gross(2)	Net(2)	Gross(2)	Net(2)
REVENUES (Note 3)				
TAX REVENUES —				
Income tax —				
Personal	90,613	83,790	89,528	83,305
Corporation	24,013	24,013	28,212	28,212
Other income tax revenues	3,035	3,035	4,312	4,312
	117,661	***110,838***	***122,052***	***115,829***
Other taxes and duties —				
Goods and services tax	27,873	24,909	27,891	24,990
Energy taxes	4,758	4,758	4,805	4,805
Customs import duties	3,018	3,018	2,807	2,807
Other excise taxes and duties	3,953	3,953	3,514	3,514
	39,602	***36,638***	***39,017***	***36,116***
Employment insurance premiums	***17,980***	***17,980***	***18,731***	***18,731***
TOTAL TAX REVENUES	***175,243***	***165,456***	***179,800***	***170,676***
NON-TAX REVENUES —				
Return on investments	5,914	5,892	6,205	6,144
Other non-tax revenues	6,310	1,967	7,345	2,770
TOTAL NON-TAX REVENUES	***12,224***	***7,859***	***13,550***	***8,914***
TOTAL REVENUES	**187,467**	**173,315**	**193,350**	**179,590**
EXPENDITURES (Note 4)				
TRANSFER PAYMENTS —				
Old age security benefits, guaranteed income supplement and spouse's allowance	24,632	25,365	23,667	24,256
Other levels of government	26,616	26,616	23,724	23,724
Employment insurance benefits	13,748	13,748	11,444	11,444
Canada child tax benefits	7,557		6,811	
Other transfer payments	22,818	19,854	26,405	23,503
TOTAL TRANSFER PAYMENTS	***95,371***	***85,583***	***92,051***	***82,927***
CROWN CORPORATION EXPENDITURES	***5,511***	***4,082***	***4,665***	***2,903***
OTHER PROGRAM EXPENDITURES —				
National Defence	10,982	10,571	10,135	9,696
All other departments and agencies	28,961	26,437	26,257	23,822
TOTAL OTHER PROGRAM EXPENDITURES	***39,943***	***37,008***	***36,392***	***33,518***
TOTAL PROGRAM EXPENDITURES	***140,825***	***126,673***	***133,108***	***119,348***
PUBLIC DEBT CHARGES	***37,735***	***37,735***	***42,094***	***42,094***
TOTAL EXPENDITURES	**178,560**	**164,408**	**175,202**	**161,442**
SURPLUS	**8,907**	**8,907**	**18,148**	**18,148**
ACCUMULATED DEFICIT, BEGINNING OF YEAR (Note 3)	**545,396**	**545,396**	**563,544**	**563,544**
ACCUMULATED DEFICIT, END OF YEAR (Note 5)	**536,489**	**536,489**	**545,396**	**545,396**

The accompanying notes are an integral part of these statements.

Details (unaudited) can be found in other sections of this volume.

(1) Certain comparative figures have been restated. Details can be found in note 3 iv.

(2) The difference between Gross and Net is revenues netted against expenditures, revenues of consolidated Crown corporations credited to expenditures and expenditures and tax credits related to the tax system included in revenues.

GOVERNMENT OF CANADA

Statement of Assets and Liabilities at March 31, 2002

(in millions of dollars)

	2002	2001[1]
LIABILITIES		
ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES —		
Accounts payable and accrued liabilities	23,617	25,028
Interest and matured debt	7,817	9,107
Allowance for employee benefits	5,169	5,558
Allowance for guarantees	4,076	3,951
TOTAL ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES	***40,679***	***43,644***
INTEREST-BEARING DEBT —		
Unmatured debt—		
Payable in Canadian currency —		
Marketable bonds	293,843	294,973
Treasury bills	94,039	88,700
Canada savings and Canada premium bonds	23,966	26,099
Non-marketable bonds and notes	3,391	3,473
	415,239	*413,245*
Payable in foreign currencies	27,032	33,158
Total unmatured debt (Note 6)	*442,271*	*446,403*
Pension and other accounts —		
Public sector pensions (Note 7)	126,921	129,185
Due to Canada Pension Plan (Note 8)	6,770	6,391
Other pension and other accounts	7,469	7,253
Total pension and other accounts	*141,160*	*142,829*
TOTAL INTEREST-BEARING DEBT	***583,431***	***589,232***
TOTAL LIABILITIES	**624,110**	**632,876**
ASSETS		
CASH AND ACCOUNTS RECEIVABLE —		
Cash in bank	12,026	13,237
Cash in transit	7,280	6,956
	19,306	*20,193*
Less outstanding cheques and warrants	5,839	4,599
Total cash	*13,467*	*15,594*
Accounts receivable (net of allowance for doubtful accounts of $1,178 million ($1,064 million in 2001))	3,362	2,966
TOTAL CASH AND ACCOUNTS RECEIVABLE	***16,829***	***18,560***
FOREIGN EXCHANGE ACCOUNTS (Note 9)	***52,046***	***50,270***
LOANS, INVESTMENTS AND ADVANCES —		
Enterprise Crown corporations and other government business enterprises (Notes 10 and 13)	9,192	10,085
National governments, including developing countries and international organizations (Note 11)	7,342	7,541
Provincial and territorial governments and other loans, investments and advances	10,043	8,963
Portfolio investments	1,240	1,240
	27,817	*27,829*
Less allowance for valuation	9,071	9,179
TOTAL LOANS, INVESTMENTS AND ADVANCES	***18,746***	***18,650***
TOTAL ASSETS	**87,621**	**87,480**
ACCUMULATED DEFICIT (Notes 3 and 5)	**536,489**	**545,396**

The accompanying notes are an integral part of these statements.

Details (unaudited) can be found in other sections of this volume.

[1] Certain comparative figures have been restated. Details can be found in note 3 iv.

GOVERNMENT OF CANADA

Statement of Changes in Financial Position for the Year Ended March 31, 2002(1)

(in millions of dollars)

	2002	2001(2)
OPERATING ACTIVITIES —		
Surplus for the year	8,907	18,148
Expenditures not requiring cash:		
Interest on pension and other accounts	10,288	10,832
Government contribution for employee benefits	318	328
Provision for valuation of assets and liabilities	-1,305	-5,966
	18,208	23,342
Net payments from pension and other accounts	-10,470	-7,111
Net change in accounts receivable, accounts payable and accruals	-4,006	4,960
CASH PROVIDED BY OPERATING ACTIVITIES	***3,732***	***21,191***
INVESTING ACTIVITIES —		
Net decrease or increase (-) in loans, investments and advances	49	-1,329
CASH PROVIDED BY OR USED FOR (-) INVESTING ACTIVITIES	***49***	***-1,329***
FOREIGN EXCHANGE ACTIVITIES —		
Net decrease (-) or increase in foreign currency borrowings	-6,126	570
Net increase in foreign exchange accounts	-1,776	-8,776
CASH USED FOR FOREIGN EXCHANGE ACTIVITIES	***-7,902***	***-8,206***
TOTAL CASH REQUIRED (-) OR GENERATED BEFORE FINANCING ACTIVITIES	***-4,121***	***11,656***
FINANCING ACTIVITIES —		
Net increase or decrease (-) in Canadian currency borrowings	1,994	-10,573
CASH PROVIDED BY OR USED FOR (-) FINANCING ACTIVITIES	***1,994***	***-10,573***
Net decrease (-) or increase in cash	**-2,127**	**1,083**
CASH AT BEGINNING OF YEAR	*15,594*	*14,511*
CASH AT END OF YEAR	***13,467***	***15,594***

The accompanying notes are an integral part of these statements.

Details (unaudited) can be found in other sections of this volume.

(1) The figures in this statement differ from those shown in the Statement of Transactions because the non-cash transactions have been reclassified and shown separately.

(2) Certain comparative figures have been restated. Details can be found in note 3 iv.

Notes to the Financial Statements of the Government of Canada

1. Summary of Significant Accounting Policies

Reporting entity

The reporting entity of the Government of Canada includes all departments, agencies, corporations and funds which are owned or controlled by the Government and which are accountable to Parliament. The financial activities of all departments, agencies, corporations and funds are consolidated in these financial statements, except for enterprise Crown corporations and other government business enterprises which are not dependent on the Government for financing their activities. For these corporations, the Government reports in these financial statements only the cost of its investment and an allowance for valuation which includes their annual net profits and losses. In addition, any amounts receivable from or payable to these corporations are reported. More details on enterprise Crown corporations and other government business enterprises are provided in Note 10.

The Canada Pension Plan is not part of the reporting entity because it is under joint control of the Government and participating provinces. Payments of pensions and benefits from the Plan are financed from contributions by employers, employees and self-employed persons, as well as from the income earned on investments. More details on the Canada Pension Plan are provided in Note 8.

Basis of accounting

The Government reports revenues and expenditures on both a gross and net basis. On the net basis, certain expenditures are deducted from revenues and certain revenues are deducted from expenditures as described in Notes 3 and 4.

Tax revenues are reported net of refunds and are exclusive of amounts collected on behalf of provinces and territories. The Government generally reports tax revenues in the period in which they are received. Refunds of tax revenues are allocated to the year in which the processing cycle for the assessment of the related tax return has been started. With the implementation of a new corporate tax processing system during 2001, corporate tax refunds are allocated to the year in which the assessment of the return is normally processed. Cases of tax refunds that are significant and have been appealed to the Federal Court of Canada or the Supreme Court of Canada and where all such appeals have been exhausted or are not expected to be pursued are reported on an accrual basis. The goods and services tax (GST) quarterly tax credits and payments under the Canada child tax benefit program are charged in the period to which they relate.

Non-tax revenues are reported on an accrual basis.

Expenditures for Government operations are recorded when goods are received or services are rendered. Transfer payments are recorded as expenditures when paid, when the recipient has fulfilled the terms of a contractual transfer agreement, or, in the case of transactions which do not form part of an existing program, when the Government announces a decision to make a non-recurring transfer provided the enabling legislation or authorization for payment receives parliamentary approval prior to the completion of the financial statements.

Expenditures include provisions to reflect changes in the value of assets or liabilities at their economic value, amortization of deferred costs and payments made under the terms of capital leases.

The costs of acquiring land, buildings, structures, equipment and other capital property are recorded as expenditures at the time of acquisition or construction.

Financial obligations to outside organizations or individuals are recorded as liabilities if the underlying event occurred prior to or at year end. Liabilities are recorded at the estimated amount ultimately payable, with such estimates being revised on an annual basis.

Premiums and discounts on public debt are amortized on a straight line basis over the term to maturity of the respective debt instrument. The corresponding amortization is recorded as part of public debt charges.

Concessionary loans

Loans made on a long-term, low-interest or interest-free basis, and investments in organizations that make similar loans, are recorded in full or in part as expenditures when the economic value of these loans is reduced due to their concessionary terms.

Sovereign loans

Loans to sovereign governments are considered collectible unless they are formally repudiated by the debtor. However, the Government has provided allowances on the expectation that debt or debt service relief may be offered to certain sovereign debtors pursuant to multilateral or bilateral agreements.

Gold reserves

The Government's gold reserves are included in the international reserves held in the Exchange Fund Account and are valued in relation to international agreements and a basket of four major currencies. More details on gold reserves are provided in Note 9.

Employee benefits

Employees' entitlements to severance and pension benefits are reported on an actuarial basis. This process is intended to determine the current value of future entitlements and uses various estimates. When actual experience varies from estimates, the adjustments needed are amortized over the estimated average remaining service lives of the employees. More details on public sector pensions are provided in Note 7.

Contingent liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expenditure recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements. The Government applies exceptions to this policy in respect to claims related to the Government's arrangements with First Nations and to claims for significant tax refunds. More details on contingent liabilities are provided in Note 14.

Comprehensive Aboriginal land claims are reported in the notes to the financial statements until such time as a settlement has been ratified by the involved First Nation and provincial or territorial government, and approved by Cabinet, after which they are recorded as liabilities. Other Aboriginal claims that are not being pursued through the courts are recorded as liabilities only after being reviewed and accepted by the Government as valid claims. Aboriginal claims that are being pursued through the courts are reported in the notes to the financial statements until a court decision is made or Cabinet approval to negotiate an out-of-court settlement has been granted, after which they are recorded as liabilities.

Claims for significant tax refunds are reported in the notes to the financial statements until all appeals to the Federal Court of Canada or the Supreme Court of Canada have been exhausted or are not expected to be pursued. After this time they are recorded as liabilities.

Foreign currency translation

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates in effect at the time of those transactions. Monetary assets and liabilities denominated in foreign currencies are translated using rates at March 31.

Use of estimates and measurement uncertainty

The preparation of financial statements in accordance with stated accounting policies requires the Government to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenditures reported in the financial statements. By their nature, these estimates are subject to measurement uncertainty. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant, although, at the time of preparation of these statements, the Government believes the estimates and assumptions to be reasonable. Some of the more significant estimates subject to measurement uncertainty in these financial statements include valuation allowances for loans including sovereign debt, investments and advances, borrowings of Crown corporations and other government business enterprises, employee benefits, pension obligations described in Note 7, future payments related to contingent liabilities, transfer payments to other levels of government, and liabilities under provincial and territorial tax collection agreements.

Changes in Accounting Policies

The Government had intended to change its basis of accounting from the current modified accrual basis to the full accrual basis for the preparation of these financial statements. Given the timing of the 2001 Budget and the fact that important components of the information required to implement full accrual accounting had not yet been verified and audited, the Government decided to delay the implementation of full accrual accounting for at least one year.

Comparative information

Comparative figures have been reclassified to conform to the current year's presentation.

2. Spending and Borrowing Authorities

i. Spending authorities

The authority of Parliament is required before moneys can be spent by the Government. Some approvals are given in the form of annually approved limits through appropriation acts. Other approvals come from other legislation in the form of statutory spending authority for specific purposes (for example, old age security). During the year, expenditures were made under the following authorities:

	(in millions of dollars)	
	2002	2001
Annual spending limits voted by Parliament	60,112	56,282
Expenditures permitted under other legislation	100,672	107,631
Total budgetary expenditures authorized	160,784	163,913
Less amounts available for use in subsequent years and amounts that have lapsed, net of overexpended amounts	3,856	4,060
Total used	156,928	159,853
Effect of consolidating certain accounts and provision for valuation	7,480	1,589
Net total expenditures	164,408	161,442

The use of budgetary expenditure authorities as reported in the preceding table differs from the total net expenditures reported in the Statement of Revenues, Expenditures and Accumulated Deficit. Certain accounts with separate non-budgetary authorities and certain Crown corporations are consolidated with the Government's financial statements but are not included in the budgetary expenditure authorities available for use. In addition, the authorities exclude the general provision for valuation of assets and liabilities, which is authorized by section 63 of the *Financial Administration Act*.

In addition to the authorities for budgetary expenditures, non-budgetary spending of $44,656 million ($53,906 million in 2001) was authorized for loans, investments and advances. A net amount of $3,893 million was used ($1,712 million in 2001), an amount of $164 million lapsed ($399 million in 2001) and an amount of $40,598 million is available for use in subsequent years ($51,795 million in 2001).

Details (unaudited) about the source and disposition of authorities are provided in Volume II (Part I) of the *Public Accounts of Canada.*

ii. Overexpenditure of spending authorities

There were no overexpenditures of spending authorities in 2001-2002.

iii. Borrowing authorities

The Government may borrow only on the authority of Parliament. An authority to borrow up to $4,000 million is available from previous fiscal years. This authority was not used in fiscal year 2001-2002 and remains available for future years.

3. Revenues

In the Statement of Revenues, Expenditures and Accumulated Deficit, revenues and expenditures are reported on both a gross and net basis. The difference between the two is revenues netted against expenditures, revenues of consolidated Crown corporations credited to expenditures, and expenditures and tax credits related to the tax system. Gross and net transactions are presented in the following tables.

i. Personal income tax

The following table presents details of personal income tax revenues as classified in the Statement of Revenues, Expenditures and Accumulated Deficit:

	(in millions of dollars)	
	2002	2001[1]
Gross personal income tax	90,613	89,528
Less transfer payments:		
Canada child tax benefit payments	7,557	6,811
Old Age Security benefit repayments	-734	-588
Net personal income tax	83,790	83,305

Details (unaudited) can be found in Section 3 of this volume.

[1] Certain comparative figures have been restated. Details can be found in note 3 iv.

ii. Other taxes and duties

The following table presents details of the revenues from the goods and services tax (GST), as classified in the Statement of Revenues, Expenditures and Accumulated Deficit:

	(in millions of dollars)	
	2002	2001
GST and HST received	62,241	60,853
Less:		
Refunds	28,474	27,958
Rebates	2,482	2,207
GST paid and accrued by ministries	1,278	1,022
Transfer of HST to provinces	2,134	1,775
Gross GST	27,873	27,891
Less other transfer payments— Quarterly tax credits	2,964	2,901
Net GST	24,909	24,990

Additional details (unaudited) can be found in Section 3 of this volume.
For further details (audited) see the Debt Servicing and Reduction Account Statement of Transactions in this Section.

iii. Non-tax revenues

The following table presents details of non-tax revenues as classified in the Statement of Revenues, Expenditures and Accumulated Deficit:

	(in millions of dollars)	
	2002	2001
Gross return on investments		
Loans, investments and advances	2,975	2,945
Foreign exchange accounts	2,459	3,041
Other	480	219
	5,914	*6,205*
Less:		
Other program expenditures— Revenues netted against expenditures		14
Crown corporation expenditures— Revenues of consolidated Crown corporations	22	47
Net return on investments	5,892	6,144
Gross other non-tax revenues	6,310	7,345
Less:		
Other program expenditures— Revenues netted against expenditures	2,936	2,860
Crown corporation expenditures— Revenues of consolidated Crown corporations	1,407	1,715
Net other non-tax revenues	1,967	2,770

Details (unaudited) can be found in Section 3 of this volume.

iv. Significant transaction

Overpayments under Tax Collection Agreements and related subsequent event

Under Tax Collection Agreements, the Canada Customs and Revenue Agency (CCRA) collects personal income taxes on behalf of the Government and all provincial and territorial governments except Quebec.

During the year, the CCRA discovered the misclassification of mutual fund trust capital gain refunds in its reports pertaining to provincial and territorial assessed taxes. This in turn caused overpayments to a number of provinces totaling $3,376 million in respect of the 1993 to 1999 tax years. Of this amount, audit level assurance has been obtained on an amount of $2,537 million in respect of the 1997 to 1999 tax years. However, audit level assurance has not been obtained on an amount of $839 million in respect of the 1993 to 1996 tax years. Reliable financial information is not available to quantify overpayments for tax years prior to 1993.

Prior to the end of the 2001-2002 fiscal year, the CCRA implemented changes in systems and procedures to correct the reporting of mutual fund trust capital gain refund amounts for the 2000 and subsequent tax years.

On September 4, 2002, the Government announced its decision to recover over a ten-year period beginning in fiscal year 2004-2005, approximately $1,421 million of the $2,537 million in overpayments to the provinces related to mutual fund trust capital gain refunds applicable to the 1997 to 1999 tax years. Overpayments relating to tax years prior to 1997 will not be recovered. In addition, the Government announced that it would protect equalization-receiving provinces from any negative impacts the recovery of overpayments would normally have on equalization program payments.

The misclassification of mutual fund trust capital gain refunds resulted in the understatement of tax revenues for fiscal years prior to 2001-2002. To reflect the increase in tax revenues resulting from the decision to recover $1,421 million in overpayments, $982 million on a present value basis, for fiscal years 1997-1998 to 1999-2000, the opening accumulated deficit as at March 31, 2000 has been decreased by $982 million. In addition, the financial statements for fiscal year 2000-2001 have been restated to reflect a $1,000 million increase in tax revenues due to the correction of the understatement of tax revenues for tax year 2000. The cumulative effect of these adjustments results in a decrease in the opening accumulated deficit as at March 31, 2001 of $1,982 million. The following table summarizes the effect of the restatements on prior years' financial statements:

	(in millions of dollars)	
	2002	2001
Opening accumulated deficit as originally reported	547,378	564,526
Less: Adjustment to tax revenues	1,982	982
Opening accumulated deficit restated	545,396	563,544

4. Expenditures

Expenditures in the Statement of Revenues, Expenditures and Accumulated Deficit are as follows:

i. By type of resources acquired or disbursements made

Standard Object		(in millions of dollars)	
		2002	2001
(1)	Personnel	19,395	20,418
(2)	Transportation and communications	2,217	2,181
(3)	Information	361	405
(4)	Professional and special services	5,072	4,871
(5)	Rentals	974	1,172
(6)	Purchased repair and maintenance	1,943	1,869
(7)	Utilities, materials and supplies	2,142	2,086
(8)	Acquisition of land, buildings and works	583	861
(9)	Acquisition of machinery and equipment	3,942	3,794
(12)	Other subsidies and payments	8,825	3,400
		45,454	41,057
	Less:		
	Revenues netted against expenditures	2,936	2,874
	Revenues of consolidated Crown corporations	1,429	1,762
	Net total—Other program and Crown corporation expenditures	41,089	36,421
(10)	Gross transfer payments	95,371	92,051
	Less tax credits and repayments	9,787	9,124
	Net transfer payments	85,584	82,927
	Total net program expenditures	126,673	119,348
(11)	Public debt charges	37,735	42,094
	Total net expenditures	164,408	161,442

Details (unaudited) can be found in Section 1 of Volume II (Part I) of the *Public Accounts of Canada*.

ii. Transfer payments to other levels of government

	(in millions of dollars)	
	2002	2001
Canada health and social transfer	17,300	13,500
Fiscal arrangements	11,603	12,467
Other	375	217
Alternative payments for standing programs(1)	-2,662	-2,460
Total expenditures	26,616	23,724

Details (unaudited) can be found in Section 1 of Volume II (Part I) of the *Public Accounts of Canada*.

(1) This amount represents reduced transfer payments to one province where that province and the Federal Government have entered into an arrangement under which the Federal Government provides an abatement for personal income taxes to taxpayers of that province.

iii. Other transfer payments by ministry

	(in millions of dollars)	
	2002	2001
Agriculture and Agri-Food	1,897	1,822
Canada Customs and Revenue Agency	233	1,681
Finance	1,769	2,140
Foreign Affairs and International Trade	2,405	2,358
Health	1,617	1,302
Human Resources Development	1,698	1,995
Indian Affairs and Northern Development	4,557	4,448
Industry	2,628	2,079
Veterans Affairs	1,557	1,463
Other ministries and provisions	1,493	4,215
Total net expenditures	19,854	23,503

Details (unaudited) can be found in Section 1 of Volume II (Part I) of the *Public Accounts of Canada*.

iv. Other program expenditures by ministry excluding National Defence

	(in millions of dollars)	
	2002	2001
Agriculture and Agri-Food	1,018	909
Canada Customs and Revenue Agency	3,202	2,780
Fisheries and Oceans	1,299	1,275
Foreign Affairs and International Trade	1,575	1,369
Health	1,573	1,427
Human Resources Development	2,215	1,721
Industry	2,128	1,958
Public Works and Government Services	2,177	2,133
Solicitor General	3,407	3,013
Treasury Board	1,518	4,165
Other ministries and provisions	6,325	3,072
Total net expenditures	26,437	23,822

Details (unaudited) can be found in Section 1 of Volume II (Part I) of the *Public Accounts of Canada*.

v. Public debt charges

	(in millions of dollars)	
	2002	2001
Interest on—		
Unmatured debt	22,742	25,334
Pension and other accounts	10,334	11,017
Amortization of discounts on Canada and Treasury bills	3,666	4,921
Amortization of premiums, discounts and commissions on all other debt	859	701
Servicing costs and costs of issuing new borrowings	134	121
Total public debt charges	37,735	42,094

Details (unaudited) can be found in Section 3 of this volume.

5. Accumulated Deficit

The Government includes in its revenues and expenditures, the transactions of consolidated Crown corporations and of certain accounts established for specified purposes. Legislation requires that the revenues of these specified purpose accounts be identified and that related payments be charged against such revenues. Any deficiency of payments over revenues must be met through future revenues from these accounts. The following table shows the balances of these consolidated accounts and the retained earnings of the consolidated Crown corporations included in the accumulated deficit:

	(in millions of dollars)	
	2002	2001[1]
Accumulated deficit excluding consolidated accounts	576,156	580,451
Consolidated accounts—		
Employment Insurance Account	-39,363	-35,178
Western Grain Stabilization Account	1,085	1,085
Other insurance accounts	-384	-359
Other consolidated accounts	-274	-260
	537,220	545,739
Consolidated Crown corporations	-731	-343
Accumulated deficit	536,489	545,396

Details (unaudited) can be found in Section 4 of this volume.

Comparative figures have been reclassified to conform to the current year's presentation.

[1] Certain comparative figures have been restated. Details can be found in note 3 iv.

6. Unmatured Debt and Other Financial Instruments

i. Unmatured debt

The following table presents maturity of debt issues and interest rates by currency and type at face value.

	(in millions of dollars)							
	Marketable bonds					Canada bills	Notes[4]	
Maturing year	Canadian $	Foreign[1] currency expressed in Canadian $	Treasury bills	Canada savings and Canada premium bonds[2]	Non-marketable bonds and notes[3]	US $ expressed in Canadian $	Foreign currency expressed in Canadian $	Total
2003	30,313	4,783	94,200	1,396	18	3,355		134,065
2004	40,933	154		1,988	22		104	43,201
2005	35,003	3,188		2,315	17		1,594	42,117
2006	20,500	2,391		1,424	240		601	25,156
2007	20,165	1,594		2,091	1,352			25,202
2008 and subsequent	147,984	7,677		14,807	1,742		2,106	174,316
	294,898	19,787	94,200	24,021	3,391	3,355	4,405	444,057
Less Government's holdings of unmatured debt[5]	1,055	515	161	55				1,786
	293,843	19,272	94,039	23,966	3,391	3,355	4,405	442,271
Nature of interest rate[6]	Fixed[7]	Fixed	Variable	Variable	Fixed	Variable	Fixed[8]	
Effective weighted average annual interest rates including swaps	6.71	5.45	2.64	3.23	10.16	1.75	2.46	
Range of interest rates	3.50-14.0	1.515-9.70	1.90-4.63	1.30-6.75	2.26-17.51	1.49-2.29	0.70-4.50	

Details (unaudited) can be found in Section 6 of this volume.

(1) Includes marketable bonds that were issued in US dollars and in other currencies.

(2) Includes $18,930 million of Canada saving bonds that are redeemable on demand.

(3) Non-marketable bonds and notes are comprised of $3,386 million of bonds issued to the Canada Pension Plan, and of $5 million of promissory notes issued to the Canada Health and Social Transfer Supplement Trust for Health Care.

(4) Foreign currency notes are comprised of Canada notes and Euro medium-term notes issued in US dollars and other foreign currencies.

(5) Includes $379 million of securities held for the retirement of unmatured debt.

(6) Debt with maturity terms of less than one year is considered to have a variable interest rate. For marketable bonds and foreign currency notes, some of the fixed interest rates were converted into variable interest rates through swap agreements.

(7) Includes real return bonds which have a variable component based on the consumer price index.

(8) Includes medium-term notes which have variable rates.

ii. Derivative financial instruments and foreign currency contracts

(a) Swap agreements

Government debt is issued at both fixed and variable interest rates and is denominated in Canadian dollars, US dollars and other currencies. The Government has entered into interest rate and cross currency swap agreements to facilitate management of its debt structure. In the case of interest rate swap agreements, fixed interest rate funding has been converted to variable rates tied to the Banker's Acceptance rates or London Interbank Offered Rates (LIBOR). In the case of cross currency swap agreements, Canadian dollar and other foreign currency debt has been converted into US dollars or other foreign currencies with either fixed interest rates or variable interest rates. As a normal practice, the Government swap positions are held to maturity.

The interest paid or payable and the interest received or receivable on all swap transactions are recorded as part of public debt charges. Unrealized gain or loss due to fluctuations in the foreign exchange value of the swaps is presented as a liability on the Statement of Assets and Liabilities and recognized as a gain or loss on foreign exchange in the Statement of Revenues, Expenditures and Accumulated Deficit.

Swaps with contractual or notional principal amounts outstanding at March 31, 2002 are as follows:

	(in millions of dollars)			
	2002		2001	
Maturing year	Interest rate swaps Canadian $	Cross currency swaps Canadian $	Interest rate swaps Canadian $	Cross currency swaps Canadian $
2002			723	1,617
2003		3,490		3,456
2004	50	3,658	50	3,624
2005		4,981		4,480
2006		4,061		2,134
2007		1,387		961
2008 and subsequent	1,953	12,328	1,932	8,580
	2,003	29,905	2,705	24,852

(b) Credit risk to swap agreements

The Government manages its exposure to credit risk by dealing principally with financial institutions having credit ratings from at least two recognized rating agencies, one of which must be Moody's or Standard & Poor's. During fiscal year 2001-2002, the Government entered into swap transactions with swap counterparties having a credit rating equivalent to AA- or better for swaps with remaining maturity terms between 3 and 10.5 years and A or better for terms of up to 3 years.

The Government does not have a significant concentration of credit risk with any individual institution and does not anticipate any credit loss with respect to its swap agreements.

The following table presents the notional amounts of the swap agreements by ratings assigned by Standard & Poor's:

	(in millions of dollars)	
Standard & Poor's	2002	2001
AAA	2,510	1,420
AA+	3,550	3,579
AA	6,692	4,318
AA-	12,099	14,282
A+	7,057	3,958
	31,908	27,557

(c) Foreign currency contracts

The Government has entered into forward currency transactions to hedge against exchange rate fluctuations relating to Canada's Reserve Position in the International Monetary Fund (IMF), which forms part of Canada's foreign exchange accounts. Canada's IMF Reserve Position is denominated in Special Drawing Rights (SDRs). The hedging transactions involve the forward purchase and sale of the composite currencies of the SDRs (i.e. Euro, US dollar, Pound sterling and Japanese yen). These hedges are presently being unwound and only forward sales against the US dollar are outstanding as of March 31, 2002. The Government has also entered into other forward currency contracts to hedge against exchange rate fluctuations of Euros.

As at March 31, 2002 the notional value of these outstanding forward currency contracts is $2,402 million in forward sale contracts ($2,308 million in 2001), of which $2,340 million are in US dollars and $62 million in Euros ($2,308 million in US dollars in 2001). The unrealized gain which is not recognized in the financial statements is $3 million ($24 million in 2001). All forward currency transactions have a maximum term of about 12 months or less. During fiscal year 2001-2002 the Government managed its exposure to forward currency contract counterparties by dealing with financial institutions having a credit rating from recognized credit rating agencies of at least AA-.

iii. Fair values of financial instruments

(a) Financial assets and liabilities

The following table presents the carrying value and the fair value of financial assets and liabilities. Fair values are Government estimates and are generally calculated using market conditions at a specific point in time where a market exists. Fair values of instruments with a short life span or of a non-negotiable nature are assumed to approximate carrying values. Fair values may not reflect future market conditions nor the actual values obtainable should the instruments be exchanged on the market. The calculations are subjective in nature and involve inherent uncertainties due to unpredictability of future events.

	(in millions of Canadian dollars)					
	2002			2001		
Financial assets and liabilities	Carrying value	Fair value	Difference	Carrying value	Fair value	Difference
Financial Assets						
Cash	13,467	13,467		15,594	15,594	
Accounts receivable	3,362	3,362		2,966	2,966	
Foreign exchange accounts	52,046	57,510	5,464	50,270	51,281	1,011
Loans investments and advances excluding investments in enterprise Crown corporations	14,679	16,143	1,464	14,975	16,161	1,186
Liabilities						
Accounts payable, accruals and allowances	40,679	40,679		43,644	43,644	
Unmatured debt	442,271	461,483	-19,212	446,403	474,367	-27,964
Pension and other accounts	134,390	127,282	7,108	136,438	128,347	8,091
Due to Canada Pension Plan	6,770	6,770		6,391	6,391	
Net fair value in excess of carrying value			-5,176			-17,676

Comparative figures have been reclassified to conform to the current year's presentation.

Fair values are determined using the following methods and assumptions:

The carrying values of short-term financial instruments are assumed to approximate their fair values due to their short-term maturity. These include cash, accounts receivable, accounts payable, accruals and allowances, and the amount due to Canada Pension Plan.

Fair values of the securities and gold reserves held in the foreign exchange accounts are established using market quotes or other available market information. Financial claims and obligations with the International Monetary Fund denominated in foreign currencies are reported at Canadian dollar equivalents at March 31, which are assumed to approximate fair value.

Fair values of loans to enterprise Crown corporations are generally established by using their carrying values. For portfolio or temporary investments, fair values are established using stock market quotes or other available information.

Fair values of other loans, investments and advances are assumed to approximate carrying values since allowances are used to reduce the carrying value of these items to amounts that approximate their estimated realizable value.

For marketable bonds denominated in Canadian dollars and foreign currencies, treasury bills issued in Canadian dollars, Euro medium-term notes and Canada notes, fair values are established using market quotes or the discounted cash flow calculated using year end market interest and exchange rates. Fair values of other instruments comprising the unmatured debt are deemed to approximate carrying values due to their short life span or their non-negotiable nature.

The fair values of pension liabilities are assumed to approximate the actuarial value of the pension obligations net of the fair values of the pension plan assets which are established at market value for investments and at a discounted net present value for other plan assets.

(b) Derivative financial instruments and foreign currency contracts

The following table presents the fair value of derivative financial instruments and foreign currency contracts with contractual or notional principal amounts outstanding at March 31:

	(in millions of dollars)			
	2002		2001	
	Notional value	Fair value	Notional value	Fair value
Interest rate and cross currency swaps	31,908	-1,006	27,557	-1,049
Foreign currency contracts— Forward sales	2,402	3	2,308	24

Fair values of the swap and forward currency contract agreements are the estimated amount that the Government would receive or pay, based on market factors, if the agreements were terminated on March 31. They are established by discounting the expected cash flows of the swap or forward currency contract agreements by using fiscal year end market interest and exchange rates. A positive (negative) fair value indicates that the Government would receive (make) a payment if the agreements were terminated.

7. Public Sector Pensions

The Government sponsors defined benefit pension plans covering substantially all of its employees (including the Public Service, Canadian Forces, Royal Canadian Mounted Police and certain Public Service corporations) as well as federally appointed judges and Members of Parliament. For the main plans, pension benefits generally accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service times the average of the best five consecutive years of earnings and they are indexed to inflation.

Until March 31, 2000, separate market invested funds were not set aside to provide for payment of these pension benefits. Since April 1, 2000, the net amount of contributions less benefits and payments related to post March 2000 service for the Public Service, Canadian Forces and Royal Canadian Mounted Police pension plans is transferred to the Public Sector Pension Investment Board to be invested in capital markets.

The plans are generally funded from employee contributions which are based on a set percentage of pensionable earnings and from employer contributions which provide for the cost (net of employee contributions) of the benefits accrued in the period, based on the triennial actuarial valuations performed for funding purposes. The following presents a summary of the main transactions in the year:

	(in millions of dollars)	
	2002	2001
Employee contributions		
Funded plans	839	775
Unfunded plans[1]	92	211
Total	931	986
Public Service corporation contributions		
Funded plans	109	189
Unfunded plans[1]	16	35
Total	125	224
Government contributions		
Funded plans	2,190	1,946
Unfunded plans[1]	311	318
Total	2,501	2,264
Benefits paid		
Funded plans	11	2
Unfunded plans[1]	5,690	5,457
Total	5,701	5,459

Details (unaudited) can be found in Section 6 of this volume.

(1) Contributions and payments pertaining to unfunded plans are recorded in pension accounts within the Accounts of Canada pursuant to pension legislation.

Actuarial valuations are performed triennially for funding purposes and are updated annually for accounting purposes, using management's best estimates and the projected benefit method pro-rated on services. In these annual calculations, pension obligations are estimated by projecting benefits expected to be paid in the future and calculating their present value. Many assumptions are required for this process, including estimates of future inflation, interest rates, expected return on investments, general wage increases, work-force composition, retirement rates and mortality rates. The accounting assumption for the long-term rate of inflation used in the valuation is 2 percent (2 percent in 2001). The expected rate of return on investments and average Government long-term bond rate assumed for the year are 6.5 percent and 8.2 percent respectively (6.5 percent and 9.0 percent in 2001).

The Government uses its best estimates for the assumptions affecting these pension obligations. Changes in assumptions can result in significantly higher or lower estimates of liabilities. For example, an increase of 1 percent in the inflation rate would increase the pension liability by approximately $14,800 million, whereas an increase of 1 percent in interest rates would reduce the pension liability by about $14,800 million. Pension adjustments arise when actual experience varies from estimates and will be amortized over periods ranging from 7 to 14 years, which will affect expenditures in those years.

Pension plan assets include marketable investments and contributions receivable from employees for past service elections. The investments are valued at market related values, whereby fluctuations in market value are averaged over a five-year period, and contributions receivable for past service are discounted to approximate their fair value. At March 31, the market value of the investments is $5,647 million ($2,511 million in 2001).

The pension liability at March 31 includes the following components:

	(in millions of dollars)	
	2002	2001
Accrued benefit obligation[1]	125,899	124,044
Less: Pension plan assets —		
Investments at market related value	5,872	2,763
Contributions receivable from employees for past service	440	439
Total	6,312	3,202
	119,587	*120,842*
Unamortized estimation adjustments [2]	7,334	8,343
Pension liability	126,921	129,185

Comparative figures have been reclassified to conform to the current year's presentation.

(1) Includes $2,300 million ($6,200 million in 2001) for impending transfers to new separate plans.

(2) In 2002 this amount is net of a consolidation adjustment of $1,114 million relating to refundable taxes withheld from Retirement Compensation Arrangements accounts that were previously credited to tax revenues.

In 2001, Canada Post Corporation and three other corporations implemented their own pension plans and their employees ceased to be members of the Public Service pension plan. An amount of about $4,500 million ($1,300 million in 2001) was transferred to the pension plans of these corporations during the year and an additional estimated amount of $2,100 million before interest ($6,200 million in 2001) remains to be transferred within the next year. The net cost of this partial settlement of the Public Service pension plan was estimated at $28 million, of which a loss of $215 million was recognized in 2001 and a gain of $187 million is amortized as an estimation adjustment in the expected rate of return affecting the Canadian Forces and the Royal Canadian Mounted Police pension plans. Unamortized estimation adjustments of $510 million were also written off as a result of this partial plan settlement in 2001.

The pension interest expenditure calculated on the average actuarial obligation is reported as part of public debt charges and is presented net of the expected return on average plan assets. During the year, the actual rate of return of marketable investments was 2.7 percent (minus 4.1 percent in 2001).

The total pension related expenditure includes the following components:

	(in millions of dollars)	
	2002	2001
Net pension benefit expenditure —		
Net current service costs	2,119	2,264
Pension plan amendment costs		9
Pension plan settlement costs		215
Statutory payments under various acts	80	85
Write off of unamortized estimation adjustments		-510
Amortization of estimation adjustments	-2,347	-2,459
Total	-148	-396
Pension interest expenditure —		
Interest on the average accrued benefit obligation	9,688	10,240
Expected return on average pension plan assets	-279	-89
Total	9,409	10,151
Total pension related expenditure	9,261	9,755

Details (unaudited) can be found in Section 6 of this volume.

The changes in the accrued benefit obligation and in the investments valued at market related value during the year were as follows:

	(in millions of dollars)	
	2002	2001
Accrued benefit obligation — beginning of the year	124,044	117,114
Benefits earned	3,175	3,474
Interest on the average accrued benefit obligation	9,688	10,240
Benefits paid	-5,701	-5,449
Administrative expenses	-66	-49
Net transfers to other plans	-4,756	-1,611
Plan amendments		9
Plan settlements		215
Actuarial (gains) / losses	-485	101
Accrued benefit obligation — end of the year	125,899	124,044

	(in millions of dollars)	
	2002	2001
Market related value of investments — beginning of the year	2,763	
Contributions —		
Employees	839	775
Public Service corporations	109	189
Government	2,190	1,946
Total contributions	3,138	2,910
Expected return on plan assets	279	89
Benefits, transfers and other	-141	-169
Actuarial losses	-167	-67
Market related value of investments — end of the year	5,872	2,763

8. Due to Canada Pension Plan

As explained in Note 1, the financial activities of the Canada Pension Plan (the Plan) are not included in these financial statements.

The Plan is a federal/provincial program for compulsory and contributory social insurance. It operates in all parts of Canada, except for the Province of Quebec which has a comparable program. The Plan is administered by the Government of Canada under joint control with the participating provinces. As administrator, the Government's authority to spend is limited to the Plan's net assets of $51,925 million ($45,688 million in 2001).

The Canada Pension Plan Account (the Account) was established in the Accounts of Canada to record the contributions, interest, pensions and benefits and administration expenditures of the Plan. It also records the amounts transferred to or received from the Canada Pension Plan Investment Fund and the Canada Pension Plan Investment Board.

The Plan's deposit with the Receiver General for Canada of $6,770 million ($6,391 million in 2001) is reported as the Government's liability to the Plan at March 31 and represents the balance in the Account.

Additional information (unaudited) and the audited financial statements of the Plan are included in Section 6 of this volume. Additional information on the funding of the Plan may be obtained from the Nineteenth Actuarial Report on the Canada Pension Plan prepared by the Chief Actuary of the Office of the Superintendent of Financial Institutions.

9. Foreign Exchange Accounts

i. Foreign exchange accounts

Foreign exchange accounts represent financial claims and obligations of the Government as a result of Canada's foreign exchange operations.

The following table presents the balances of foreign exchange accounts:

	(in millions of dollars)	
	2002	2001
International reserves held in the Exchange Fund Account	48,667	47,845
International Monetary Fund— Subscriptions	12,821	12,814
	61,488	*60,659*
Less:		
International Monetary Fund—		
Notes payable	7,893	8,840
Special drawing rights allocations	1,549	1,549
	9,442	*10,389*
Total foreign exchange accounts	52,046	50,270

Details (unaudited) can be found in Section 8 of this volume.

ii. Gold reserves

The Government keeps certain investments in its Exchange Fund Account to promote orderly conditions in the foreign exchange market for the Canadian dollar. Part of these investments is in the form of gold: 1.0 million fine ounces (1.2 million fine ounces in 2001). These gold holdings are valued at 35 Special Drawing Rights (SDRs) or $69.57 per fine ounce ($69.55 in 2001), which approximates cost. A SDR is a unit of account used by the International Monetary Fund valued in terms of a basket of four major currencies (the Euro, US dollar, Pound sterling and Japanese yen). This valuation results in a recorded value of $70 million ($83 million in 2001), which is much lower than the market value of $480 million ($487 million in 2001) using a value of $480.49 per fine ounce ($406.21 in 2001).

Further details are provided in the financial statements of the Exchange Fund Account in Section 8 of this volume.

10. Crown Corporations and Other Government Business Enterprises

The Government wholly owns forty-two Crown corporations. Some of these Crown corporations rely on the Government for most of their financing. There are twenty-two such corporations whose financial activities are consolidated in these financial statements. The major consolidated Crown corporations are Atomic Energy of Canada Limited, Canadian Broadcasting Corporation, Marine Atlantic Inc. and VIA Rail Canada Inc. Details of these corporations are included in Section 4 of this volume.

Other Crown corporations are government business enterprises that are able to raise substantial portions of their revenues through commercial business activity and are self-sustaining. These Crown corporations are called enterprise Crown corporations. The major enterprise Crown corporations include the Bank of Canada, Canada Mortgage and Housing Corporation, Canada Post Corporation and Export Development Canada.

There is also a number of self-sustaining government business enterprises that are not considered Crown corporations within the meaning of the *Financial Administration Act*, but which are owned or controlled by the Government and accountable to either Parliament or to a Minister. These are referred to as other government business enterprises. The major other government business enterprises include the Canadian Wheat Board and the Port Authorities of Halifax, Montreal, Quebec and Vancouver.

For enterprise Crown corporations and other government business enterprises, in addition to recording the Government's investment in these corporations, the Government reports any amounts receivable from or payable to these corporations and records an allowance for valuation which includes the annual net profits and losses of the corporations. Their assets and liabilities are not included in these financial statements, except for their borrowings which are recorded as liabilities of the Government when they are not expected to be repaid directly by these corporations.

Details of enterprise Crown corporations and other government business enterprises are included in Section 9 of this volume.

The following table presents the Government's recorded financial assets for enterprise Crown corporations and other government business enterprises. Of this amount, $3,457 million ($3,554 million in 2001) represents investments in capital stock and contributed capital of the corporations. The balance represents loans and advances made by the Government.

	(in millions of dollars)	
	2002	2001
Canada Mortgage and Housing Corporation	5,651	5,877
Farm Credit Canada	1,168	1,747
Export Development Canada	983	983
Business Development Bank of Canada	626	626
Other	764	852
Total	9,192	10,085

Details (unaudited) can be found in Section 9 of this volume.

Financial results for the enterprise Crown corporations and other government business enterprises are summarized as follows:

	(in millions of dollars)	
	2002	2001
Assets (including capital assets and deferred charges of $5,536 ($6,524 in 2001))	120,981	115,300
Liabilities	112,914	107,568
Net equity	8,067	7,732
Revenues	19,632	19,740
Expenses	17,009	16,650
Net income for the year	2,623	3,090
Other changes in equity		
Dividends(1)	-2,078	-1,990
Other	-210	127
	335	1,227
Opening net equity	7,732	6,505
Closing net equity	8,067	7,732
Contractual commitments	7,458	6,767
Contingent liabilities	2,651	1,864

Details (unaudited) can be found in Section 9 of this volume.

(1) Amounts reported as dividends include $1,929 million ($1,951 million in 2001) from the Bank of Canada.

The President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada provides further information on the business and activities of all parent Crown corporations and their wholly-owned subsidiaries, as well as information on all Crown corporations and other corporate interests of Canada.

11. National Governments, including Developing Countries and International Organizations

i. Loans to developing countries

Loans to national governments of $2,902 million ($3,136 million in 2001) include loans to developing countries. The Government has provided allowances on these loans taking into consideration their collectability and any concessionary terms.

Details (unaudited) can be found in Section 9 of this volume.

ii. Loans, investments and advances to international organizations

Loans, investments and advances to international organizations, including development banks and their related funds, total $4,440 million ($4,405 million in 2001). The Government has provided allowances on these loans, investments and advances based on their collectability and any concessionary terms.

Details (unaudited) can be found in Section 9 of this volume.

12. Contractual Commitments

The nature of government activity results in some large multi-year contracts and obligations. Major contractual commitments that can be reasonably estimated are summarized as follows:

	(in millions of dollars)	
	2002	2001
Transfer payment agreements	17,022	16,411
Acquisition of property and equipment, and goods and services	8,021	8,239
Benefit plans for veterans	7,102	6,635
Operating and capital leases	4,709	4,317
International organizations	2,993	1,038
Pension liability under Continuation Acts	125	125
	39,972	36,765

Details (unaudited) can be found in Section 10 of this volume.

Estimated expenditures against these commitments in future years are as follows:

Year	(in millions of dollars)
2003	9,843
2004	7,538
2005	6,483
2006	5,818
2007	4,285
2008 and subsequently	6,005
	39,972

Details (unaudited) can be found in Section 10 of this volume.

i. *Transfer payment agreements*

Included in the transfer payment agreements commitments of $17,022 million ($16,411 million in 2001) is an amount of $8,563 million ($8,589 million in 2001) related to various contractual obligations of the Government through Canada Mortgage and Housing Corporation (CMHC) for social housing programs. These agreements are made to provide funding for projects for up to 40 years. Honouring these obligations currently amounts to about $1,700 million per year. Uncertainty in forecasting makes estimates beyond the year 2007 unreliable. Accordingly, the amounts reported for CMHC under transfer payment agreements cover only to 2007.

ii. *Benefit plans for veterans*

Under the *Pension Act*, the Government provides pensions and benefits for disability or death arising from military service. Estimated annual expenditures under this Act will approximate $1,420 million per year over the next few years. Uncertainty in forecasting makes estimates beyond the year 2007 unreliable. Accordingly, the amounts reported under benefit plans for veterans cover only the period to 2007.

iii. *Operating and capital leases*

Capital leases have various terms up to 35 years. Of the total of $4,709 million ($4,317 million in 2001) in operating and capital leases, $2,306 million ($2,086 million in 2001) represents future payments for capital leases. Of this, $1,136 million ($1,122 million in 2001) is imputed interest.

13. Insurance Programs

Three enterprise Crown corporations, whose financial affairs are not consolidated with these financial statements, operate insurance programs for the Government. In the event the corporations have insufficient funds, the Government will have to provide financing.

Canada Deposit Insurance Corporation operates the Deposit Insurance Fund which provides basic protection coverage to depositors for up to $60,000 deposited with each member bank, trust or loan company. Total insured deposits at March 31, 2002 amounted to $346,809 million ($339,479 million in 2001). At March 31, 2002, the Corporation has a surplus of $486 million ($455 million surplus in 2001). The premiums collected by the Corporation are expected to cover the cost of both current claims and possible future claims.

Canada Mortgage and Housing Corporation operates the Mortgage Insurance Fund which provides insurance for mortgage lending on Canadian housing by private institutions. Insurance in force at March 31, 2002 was $218,900 million ($200,700 million in 2001). The Fund has a surplus of $1,229 million at March 31, 2002 ($896 million in 2001). Canada Mortgage and Housing Corporation also operates the Mortgage-Backed Securities Guarantee Fund which guarantees the timely payment of the principal and interest for investors of securities based on the *National Housing Act*. Guarantees in force as at March 31, 2002 totalled approximately $37,452 million ($34,217 million in 2001). As at March 31, 2002 the fund has a surplus of $80 million ($70 million in 2001). Budgetary financial assistance, although rare, is provided at the discretion of the Government.

Export Development Canada (EDC) provides export and foreign investment insurance to help with export trade. Insurance in force at March 31, 2002 was $12,292 million ($11,225 million in 2001). EDC set aside an allowance of $457 million as at March 31, 2002 ($465 million in 2001) to cover the cost of current and expected future claims. The premiums collected by the corporation are expected to cover the cost of both current claims and possible future claims.

Details (unaudited) can be found in Section 10 of this volume.

14. Contingent Liabilities

Contingent liabilities which may become actual liabilities, are classified into three categories: guarantees by the Government, international organizations, and claims and pending and threatened litigation. The Government is confident that any ultimate settlement on these contingent liabilities will be for amounts significantly lower than those being disclosed.

i. Guarantees by the Government

Guarantees by the Government at March 31, 2002 amounted to $56,838 million net of an allowance of $4,076 million ($52,648 million net of an allowance of $3,951 million in 2001). The Government records an allowance for losses on loan guarantees and for borrowings of enterprise Crown corporations and other government business enterprises when it is likely that there will be a future payment and a reasonable estimate of the loss can be made. All other loan guarantees are reported as contingencies.

ii. International Organizations

Contingent liabilities related to international organizations at March 31, 2002 amounted to $19,681 million ($19,477 million in 2001). The Government has callable share capital in certain international organizations that could require payments to those agencies.

iii. Claims and pending and threatened litigation

There are thousands of claims and pending and threatened litigation cases outstanding against the Government. The total amount claimed in these actions, including a number where an amount is not specified, and their outcomes are not determinable. Certain large and significant claims are described below:

Aboriginal and comprehensive land claims: The Government is aware of claims with pleading amounts in excess of $200,000 million and other potential claims that are under research by First Nations. A reliable estimate of potential liability cannot be made at this time.

Significant tax refunds: There are $308 million ($1,123 million in 2001) in claims or litigation relating to tax refunds that are significant and were under appeal to the Federal Court of Canada or the Supreme Court of Canada at March 31, 2002.

Further details (unaudited) can be found in Section 10 of this volume.

15. Environmental Liabilities

Policy guidance has been issued to government departments and considerable progress has been made in the identification and cataloguing of suspected contaminated sites. The process of assessing the nature and level of contamination on suspected sites, and the consequent preparation and costing of a remediation plan, are technically challenging and time consuming. While complete and final estimates of the assessment and remediation liabilities attributable to the Government are not yet available, current estimates indicate that the total will be at least $2,500 million. The Government will continue to work toward the determination and recognition of environmental liabilities.

SUPPLEMENTARY STATEMENT

In the February 1991 Budget, the Government introduced measures aimed at improving its financial and economic position. These measures included proposals for a *Debt Servicing and Reduction Account Act.* On June 18, 1992, the Act was passed by Parliament with implementation for the 1991-92 fiscal year.

The *Debt Servicing and Reduction Account Act* calls for certain revenues including the goods and services tax (GST) to be used to service the public debt and not to fund new program spending. Transactions in respect of this Act are reported in the following statement.

REPORT OF THE AUDITOR GENERAL ON THE STATEMENT OF TRANSACTIONS OF THE DEBT SERVICING AND REDUCTION ACCOUNT

To the House of Commons:

I have audited the statement of transactions of the Debt Servicing and Reduction Account for the year ended March 31, 2002. This financial statement is the responsibility of the Government of Canada. My responsibility, as required by section 9 of the *Debt Servicing and Reduction Account Act*, is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting policies used and significant estimates made by the Government, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the transactions of the Debt Servicing and Reduction Account for the year ended March 31, 2002 in accordance with the *Debt Servicing and Reduction Account Act* and the stated accounting policies of the Government of Canada set out in Note 2 to the financial statement. As required by section 9 of the *Debt Servicing and Reduction Account Act*, I report that, in my opinion, these stated accounting policies have been applied on a basis consistent with that of the preceding year.

Sheila Fraser

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
September 16, 2002

Debt Servicing and Reduction Account Statement of Transactions for the Year Ended March 31, 2002

(in thousands of dollars)

	2002		2001	
Goods and services tax and harmonized sales tax received		62,240,984		60,853,241
Less: Refunds	28,474,322		27,958,411	
Rebates	2,482,099		2,206,524	
Amounts paid and accrued by ministries	1,277,837		1,022,110	
Quarterly tax credits	2,963,731		2,901,708	
Transfer of harmonized sales tax to provinces	2,133,468		1,775,151	
		37,331,457		35,863,904
Net goods and services tax		24,909,527		24,989,337
Penalties and interest received for goods and services tax (net of interest paid)		113,326		119,083
Gain on wind-up of interest in Crown Corporations				36,402
Gifts to the Crown		105		114
Proceeds credited to the Account		25,022,958		25,144,936
Public debt expenditures charged to the Account				
Public debt expenditures chargeable to the Account (Note 3)	27,054,823		30,716,610	
Less amount in excess of the Account's balance (Note 4)	2,031,865		5,571,674	
		25,022,958		25,144,936
Account balance, end of year		NIL		NIL

The accompanying notes are an integral part of this statement.

Notes to the Statement of Transactions of the Debt Servicing and Reduction Account

1. Authority and Objective

On June 18, 1992, the *Debt Servicing and Reduction Account Act* received Royal Assent. Section 8 of the Act requires that the *Public Accounts of Canada* for 1991-92 and each subsequent year contain a statement setting out the transactions in that year with respect to the Debt Servicing and Reduction Account (the Account).

On March 20, 1997, the *Debt Servicing and Reduction Account Act* was amended to reflect changes to the *Federal-Provincial Fiscal Arrangements Act* implementing Sales Tax Harmonization Agreements with concerned provinces, which became effective April 1, 1997.

The objective of the *Debt Servicing and Reduction Account Act* is to apply certain Government revenues against charges associated with the public debt. These revenues include goods and services tax, certain gains on disposals of investments in Crown corporations, and gifts to the Crown. The transactions recorded in the Account have been paid into or charged against the Consolidated Revenue Fund, and the Account is consolidated in the financial statements of the Government.

2. Significant Accounting Policies

The significant accounting policies are based on the terms and conditions contained in the *Debt Servicing and Reduction Account Act*. These accounting policies are consistent with the accounting policies of the Government of Canada.

i. Goods and services tax (GST)

The Government generally reports the GST and the HST (harmonized sales tax) in the period in which they are received. GST and HST received are reported net of Input Tax Credits claimed by registrants.

Refunds and rebates are generally reported in the year in which they are paid and are reported net of GST and HST collected by registrants. GST quarterly tax credits are charged in the period to which they relate. Transfers of HST to concerned provinces are calculated in accordance with applicable agreements.

ii. Other amounts credited to the Account

Penalties and interest are generally reported in the period in which they are received. Gain on sale of shares in Crown corporations, gain on disposal of shares or interest on wind-up of Crown corporations and gifts to the Crown are recorded in the year in which the transactions or events that give rise to these revenues occur.

iii. Public debt expenditures charged to the Account

Public debt expenditures charged to the Account include costs incurred by the Government during the year in servicing, issuing, repayment, discharge or settlement of a debt, under the authority of a Borrowing Authority Act.

3. Public Debt Expenditures Chargeable to the Account

Public debt expenditures chargeable to the Account are calculated as follows:

	(in thousands of dollars)	
	2002	2001
Public debt charges	37,734,664	42,094,509
Less: amounts unrelated to a Borrowing Authority Act—		
Interest on unmatured debt(1)	345,539	360,597
Interest on pension and other accounts	10,334,302	11,017,302
Public debt expenditures chargeable to the Account	27,054,823	30,716,610

(1) Interest on unmatured debt is related to special non-marketable bonds held by the Canada Pension Plan Investment Fund and the Canada Pension Plan Account.

4. Amounts in Excess of the Account's Balance

Public debt expenditures charged to the Account exceed the amount available in the Account balance for these charges. Under these circumstances, only the amount necessary to bring the Account balance to nil is charged to the Account as required under section 6 of the *Debt Servicing and Reduction Account Act*.

SUPPLEMENTARY INFORMATION
OBSERVATIONS OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA FOR THE YEAR ENDED MARCH 31, 2002

MAIN POINTS

The Observations explain my Report on the financial statements of the Government of Canada.

The purpose of these Observations is to explain certain elements of my report on the financial statements of the Government of Canada as at and for the year ended March 31, 2002. My December 2002 Report to the House of Commons will discuss some of the issues included in these Observations in more detail. Here, I discuss the following issues:

- The balance in the Employment Insurance Account stood at $40 billion on March 31, 2002, well over the $15 billion that the Chief Actuary of Human Resources Development Canada says is the maximum amount needed. Neither the Employment Insurance Commission nor the Government, in setting the EI premium rates for 2001 and 2002, has clarified and disclosed what they consider to be an adequate balance of the Account, the time required to reach that balance, and the factors considered in setting the rates. Accordingly, for the second consecutive year I am unable to conclude that the setting of premium rates observed the intent of the *Employment Insurance Act*.
- Since 1997, the Government has recorded as expenditures some $7.5 billion in transfers to various foundations to achieve its public policy objectives, even though most of the money is still in their bank accounts and investments accumulating interest. As reported last year, I am concerned with the accounting for these transfers.
- I encourage the Government to implement accrual accounting for its 2002-2003 financial statements. Accrual accounting will provide a more complete measure of the overall size of the Government resulting in improved reporting. It will also help to avoid the distortions in the Government's financial statements caused by its present accounting policies, such as that resulting from the deferral of small business tax instalments from 2001-2002 to 2002-2003. More importantly, accrual accounting is an essential component of management reform initiatives underway in the Government.
- I am very concerned about the Government's processes for developing, reviewing, challenging and eventually recording management estimates in its financial statements. Although they involve billions of dollars, the Government only makes a serious effort to update most of these estimates once a year - when it prepares its annual financial statements. This year, the Government made material unanticipated changes to management estimates almost six months after year end. In my view, it is essential that the Government strengthen the way it develops management estimates, in order to produce timely and reliable information throughout the year and in its financial reports.
- I encourage the Government to improve how it communicates its financial results in the *Public Accounts* and the *Annual Financial Report*. In addition to the disclosure of key indicators and Budget-to-actual comparisons, the Government should correct misinformation on the disposition of the annual surplus for the year.

I believe strongly that the Government's financial statements included in the *Public Accounts* and the *Annual Financial Report* are important accountability documents. They need to be credible, understandable, useful, and timely. While summary financial reporting by the Government of Canada continues to be among the best in the world, improvements are required to maintain this standing.

SIGNIFICANT ACCOUNTING AND DISCLOSURE ISSUES ARISING FROM MY AUDIT

In this section of my Observations, I describe seven of the more significant issues that have arisen from my audit this year or that are still unresolved from prior years.

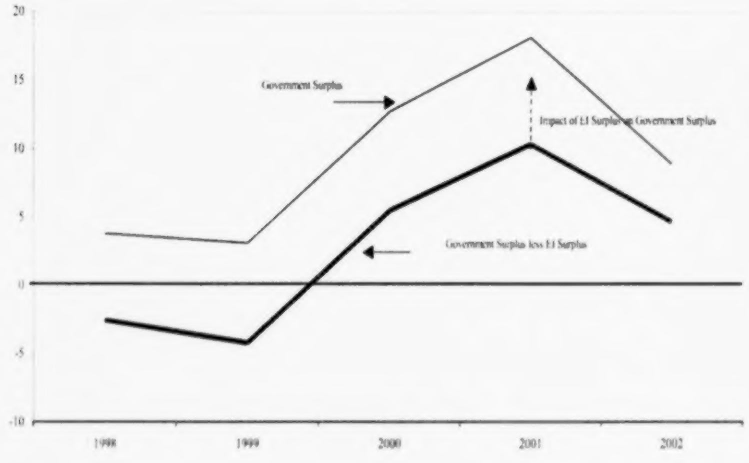
1. $40 BILLION SURPLUS IN THE EMPLOYMENT INSURANCE ACCOUNT

Consolidation of the EI Account. Employment Insurance (EI) is a major program administered by the Government of Canada. Since 1986, its revenues, expenditures, assets and liabilities have been consolidated or combined with those of other Government programs in the Government's financial statements. Consolidation of EI is the proper accounting because EI is a Government program like any other Government program – it is controlled solely by the Government. It is the Government, either directly or through the EI Commission, that sets EI premiums and benefits. Non-consolidation of Government programs would result in fragmented reporting and difficulty in understanding the full size and scope of the Government. I therefore continue to support the manner (consolidation) in which the Government accounts for the EI program in its summary financial statements.

Due to its size, the EI program has a significant effect on the Government's overall financial results. The financial statements show that approximately 10% of the Government's total revenues come from EI premiums; and approximately 11% of the Government's total program expenditures is for EI benefits and administrative costs. The Government's surplus in 2001-2002 of $8.9 billion would have been $4 billion lower were it not for EI (see Table 1).

The EI program has a significant effect on the Government's financial results. The Government's surplus of $8.9 billion would have been $4 billion lower were it not for EI.

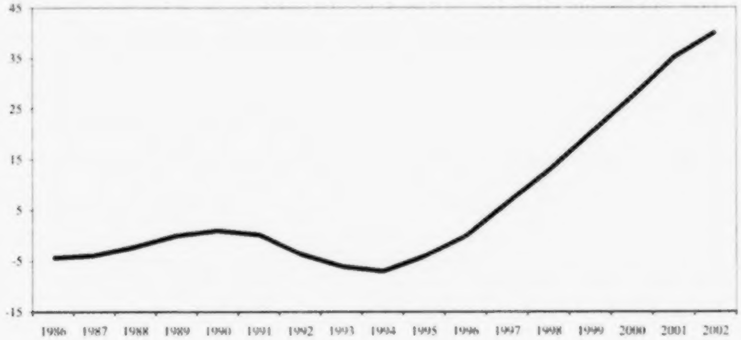
Table 1 **Impact of EI Surplus on the Government's Surplus**
Billions of dollars



Note: This graph does not take into account the fact that without an EI surplus, public debt charges would increase and the Government's surplus would be smaller because of higher borrowing costs.

Compliance with the Employment Insurance Act. In compliance with the *Employment Insurance Act*, the Government uses an EI "Account" to keep track of any ***accumulated*** EI surplus or deficit. At times, this tracking account may show an accumulated deficit – at March 31, 1994, for instance, almost $7 billion. At other times, the EI Account will show an accumulated surplus – $40 billion, in fact, at March 31, 2002 (see Table 2).

Table 2 **Balance of EI Account at March 31**
Billions of dollars



EI premiums, like most other Government revenues, flow into the Government's bank account; there is no separate bank account for the $40 billion EI surplus at March 31, 2002.

In establishing the premium rates for the years 1997 up to and including 2001, the Chief Actuary of Human Resources Development Canada (HRDC) reviewed the accumulated balance in the EI Account and economic prospects for the next few years. Based on that review, he normally suggested to the Commission a range of premium rates for the following year. The Employment Insurance Commission then set the rate, with the approval of the Governor in Council on the recommendation of the ministers of Finance and HRDC. The rates set, however, exceeded the maximum in the range suggested by the Chief Actuary for 1998 to 2001 (see Table 3).

Table 3 **EI Premium Rates for Employees**
(per $100 of insurable earnings)

Year	Rate set ($)	Range suggested by Chief Actuary ($)
1997	2.90	2.60 to 2.90
1998	2.70	2.40
1999	2.55	2.00 to 2.50
2000	2.40	2.00 to 2.25
2001	2.25	1.75 to 2.10
2002	2.20 (1)	NA

1 The rate for 2002 was first published in the October 18, 2000 Economic Statement and Fiscal Update for planning purposes.

The fact that the rates set in recent years have exceeded the maximum rates suggested by the Chief Actuary has contributed to an accumulation of the surplus in the EI Account in excess of what he considered to be sufficient. For example, each 5 cent increase in premium rates increases annual revenues by $425 million.

Since 1997 and including 2001, the Act required that in setting premiums the EI Commission ensure that the rate levels provide enough revenue to cover program costs and maintain relatively stable rate levels throughout a "business cycle"[1]. Recent amendments to the Act, however, suspended these legislated requirements for two years. The amendments also stipulated that the Government, and not the EI Commission, would set the premium rates for 2002 and 2003.

The Government has indicated that the rate-setting provisions of the Act were suspended for 2002 and 2003 so it could undertake research and public consultations about the process of setting premium rates. Prior to that announcement the House of Commons Standing Committee on Finance had commented in its pre-Budget consultation report for the 2000 Budget that the EI rate-setting process was flawed. To date, Government officials have advised us that internal research has been undertaken and is continuing, but that no public consultations have taken place. Much needs to be done therefore, before the suspension expires and 2004 premium rates must be set by the EI Commission in the fall of 2003. At this writing, there has been no decision on what the balance of the EI Account should be, how long it should take to reach that balance and what other factors should be considered in setting premium rates.

Conclusion. I am unable to conclude that the setting of premium rates for 2001and 2002 observed the intent of the *Employment Insurance Act*. Since 1999 this Office has been raising concerns about the Government's compliance with the Act in these *Public Accounts*, in reports on the EI Account financial statements and in periodic Reports to the House of Commons. I urge the Government to complete its study as quickly as possible and resolve this long-standing issue.

I urge the Government to resolve the long-standing issue of the amount and continued growth in the EI Account.

---

[1] A "business cycle" is a recurring and widespread pattern of economic expansion and sustained decline. It can be measured between a peak or a trough and it can vary in length of time and amplitude.

2. TRANSFERS TO FOUNDATIONS

Since 1997, the Government has used several foundations to carry out certain of its public policy objectives. It has transferred some $7.5 billion to them and has recorded the transfers as expenditures in its financial statements (see Table 4). Much of the $7.5 billion was still in the foundations' bank accounts and investments at March 31, 2002 accumulating interest. It had yet to be distributed to the ultimate intended recipients or used for the ultimate purposes announced by the Government for this spending.

Table 4 **Foundation** [1]	**Government Expenditures Recorded in Fiscal Year ended March 31 ($ millions)**							**Foundation's Cash and Investments**[2]
	1997	**1998**	**1999**	**2000**	**2001**	**2002**	**Total**	**March 31, 2002**
Canada Foundation for Innovation	801		200	900	1,250		3,151	2,964
Canada Health Services Research Foundations	13	13	13	73	13		125	124
Canada Millennium Scholarship Foundation		2,500					2,500	2,346
Aboriginal Healing Foundation		350					350	278
Genome Canada				160	140		300	276
Green Municipal Investment Fund[3]				100		100	200	211
Other foundations under $100 million[4]				72	52	10	134	133
Canada Health Infoway Inc.					500		500	516
Foundation for Sustainable Development Technology					100		100	101
Pierre Elliott Trudeau Foundation[3]						125	125	125
Total	814	2,863	213	1,305	2,055	235	7,485	7,074

1 The foundations included in the table have each received over $10 million in total funding from the Government since 1997 specifically for spending in a future year more than a year ahead; this has been announced publicly in a Budget or in some other way.

2 These balances are at the date of the latest annual report where March 31, 2002 financial statements are not yet available. It is estimated that $1 billion of interest and other returns on investment were earned on the $7.5 billion transferred, $1.3 billion has been paid to ultimate recipients or used for the ultimate purposes, and $0.1 billion has been paid in administration costs, leaving the balance of $7.1 billion at March 31, 2002.

3 These are endowments, that is, only the earnings on the endowment are disbursed.

4 These are: Foundation for Climate and Atmospheric Sciences; Clayoquot Biosphere Trust Society; Forum of Federations; Pacific Salmon Endowment Fund Society; Canadian Institute for Research on Linguistic Minorities – University of Moncton; and Frontier College Learning Foundation (Endowment fund).

The Government has transferred some $7.5 billion to foundations and has recorded these transfers as expenditures. Much of the $7.5 billion was still in the foundations' bank accounts and investments at March 31, 2002.

Recent developments. In 2001-2002, the Government announced its intention to create two new foundations: the Africa Fund (commitment of $500 million), the Strategic Infrastructure Foundation (minimum commitment of $2 billion), and to transfer funds to the Pierre Elliott Trudeau Foundation ($125 million). In addition, the Budget indicated that any surplus at the end of fiscal year 2001-2002 - the actual surplus is $8.9 billion - would be dedicated to the Strategic Infrastructure Foundation and the Africa Fund. Only the Pierre Elliot Trudeau Foundation received a contribution during the year; it would appear that the Government will meet its objectives for the Africa Fund and the Strategic Infrastructure Foundation through normal departmental programs and appropriations processes and subject to the usual accountability provisions to Parliament.

Transfers to foundations for 2001-2002 declined to $235 million from $2 billion in 2000-2001.

Accounting for transfers to the foundations. While transfers for the year declined, as I stated last year, I continue to be concerned about the accounting for these transfers.

The Government's accounting policy results in expenditures being recognized when money is transferred to the foundations. Economic substance would be better represented in the Government's financial statements if expenditures were recorded in the years when the foundations make grant payments to the ultimate intended recipients or use the money themselves for the Government's ultimate intended purposes.

Many factors, including the Government's role in the creation of the foundations; their obligation to achieve Government policy objectives; the Government's role in the appointment of directors; and the prescriptive nature of detailed funding agreements between the foundations and the Government, lead me to question whether these foundations are truly "arms-length" from the Government, and therefore whether the Government's accounting for transfers to them as if they are "arms-length", is appropriate.

The Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (PSAB) has initiated a project to study the government financial reporting entity, which, among other things, is intended to clarify how to determine whether organizations such as those in Table 4 should be included in government financial statements notwithstanding their legal form. A second PSAB project on accounting for government transfers may also have implications to this issue.

Accountability and governance of the foundations. I am also concerned about the accountability and governance of the foundations - in fact, more concerned than about the accounting for transfers to them - for a number of reasons, including (see Chapter 1 of my April 2002 Report for more details):

- Reporting to Parliament by the foundations is not adequate for parliamentary scrutiny; none of the foundations submit corporate plans for tabling in Parliament; and not all provide annual reports with a credible description of accomplishments.
- Foundations have been established in an ad hoc way, and Parliament has not had an opportunity to consider fully the resulting changes in how it authorizes and oversees this public spending.
- Weak oversight of foundations is limiting ministers' answerability to Parliament.
- Parliament is not receiving reports on independent, broad-scoped audits that examine more than the financial statements of foundations, including compliance with authorities, propriety, and value for money

While some improvements in accountability and governance structures have been made, I plan to continue to examine these concerns.

Conclusion. I urge the Government to change its accounting policies as they relate to the foundations to properly account for the substance of these transactions. This change should be consistent with other changes to introduce accrual accounting. Accrual accounting will present the use of resources by the Government in its financial statements rather than the current presentation of the cash used to acquire resources. The change I am suggesting goes hand in hand with the move to accrual accounting. In addition, I urge the Government to resolve the concerns I have raised about accountability and governance of the foundations.

I urge the Government to change its policies as they relate to the foundations in its financial statements to properly account for the substance of these transactions.

3. ACCRUAL ACCOUNTING DELAYED

As I noted in last year's Observations, the Government was to have implemented accrual accounting in 2001-2002. However, at the time of the December 2001 Budget, important components of the information required to implement accrual accounting had not yet been verified. As a result, it announced a delay in the implementation of accrual accounting for the financial statements of the Government for at least one year. Discussions with Government officials have led us to believe that accrual accounting might be implemented in 2002-2003 as data quality improves and I complete my audit. My December 2002 Report will provide more information on the status of accrual accounting in the Government. I strongly support the use of accrual accounting by the Government and urge it to implement this important initiative fully.

Accrual accounting recognizes transactions and other events when they occur, and not when cash or its equivalent is received or paid. Expenses are recorded in the period when the goods or services are consumed; revenues are recorded in the period when they are earned; and multi-year benefits associated with long-lived assets are expensed over the expected length of time they will be used. There are many reasons why accrual accounting is superior to the Government's current modified accrual basis of accounting, which I will discuss further in my December 2002 Report. Below I cite two examples of how accrual accounting would avoid the distortions caused by the Government's current accounting policies.

Deferral of small business tax instalments. The December 2001 Budget announced a six-month deferral of small business corporate income tax instalments for the last quarter of 2001-2002. The deferral was to assist small businesses with the economic slowdown. The Government estimates the actual take-up of this initiative by small businesses at about $600 million.

The Government generally follows cash accounting principles for tax revenue and therefore will recognize the deferred payments as revenue in 2002-2003. However, the $600 million clearly relates to economic activity in 2001-2002. It normally would have been recognized as tax revenue in 2001-2002, but it was not included in the surplus for that year. By altering the timing of cash receipts, revenue has been shifted from one fiscal year to another.

Accrual accounting would not allow the distortion of reported financial results by altering the timing of the cash receipt or disbursement. Under accrual accounting, this $600 million would be recorded as revenue in 2001-2002 and the amount due would be reflected as a receivable.

Other distortions in tax revenue can also occur. For example, collection lags in personal or corporate tax or even systems breakdowns can distort tax revenue from year to year under a cash basis of accounting.

Transfers paid in advance of need. In addition to the transfer of funds to foundations, the Government has provided transfers to other organizations well in advance of need (see Table 5).

Table 5

Organization	Government Expenditures Recorded in Fiscal Year Ended March 31 ($ millions)					Organization's Cash and Investments[1]
	1999	**2000**	**2001**	**2002**	**Total**	**March 31, 2002**
Canadian Institute for Health Information	95			95	190	125
Green Municipal Enabling Fund		25		25	50	45
Precarn		20			20	21
Canadian Network for the Advancement of Research, Industry and Education (CANARIE)				110	110	110
Canada Institute for Advanced Research				25	25	25
Total	95	45	0	255	395	326

[1] These balances are at the date of the latest annual report where March 31, 2002 financial statements are not yet available. It is estimated that $16 million was earned on the $395 million transferred, $83 million has been paid to ultimate recipients or used for the ultimate purposes, and $2 million has been paid in administration costs, leaving the balance of $326 million at March 31, 2002.

Unlike the foundations these organizations are clearly arms-length from the Government. Transfers to them are largely recorded on a cash basis of accounting by the Government – that is, transfer payments due are recorded as expenditures. The Government does not consider whether the payments are in advance of need or whether the funds are immediately required for their ultimate intended purpose in deciding how to account for them. This may need to change with the introduction of accrual accounting.

The PSAB has a project under way that looks at the issue of government transfers. It will address whether grants paid several years in advance should be recorded as prepaid expenses under accrual accounting.

Conclusion. I remain convinced that accrual accounting is superior to the Government's current accounting policies. It provides a more complete measure of the overall size of the Government which should enhance accountability to Parliament; it eliminates the distortion of reported financial results caused by altering the timing of cash receipts or disbursements; and it is an essential component of management reform initiatives underway in the Government. I encourage the Government to resolve concerns which are causing delays in the full introduction of accrual accounting and implement it for the 2002-2003 financial statements.

I encourage the Government to implement accrual accounting.

4. MANAGEMENT ESTIMATES

In common with most other large organizations and as disclosed in Note 1 to the financial statements, the Government's financial statements include a number of significant management estimates. These estimates affect billions of dollars of reported assets and liabilities, the amounts reported on the statement of revenue and expenditures and ultimately, the surplus or deficit the Government reports for the year. Examples of some of the more significant management estimates include valuation allowances for loans and investments, pension liabilities and best estimates of losses arising from contingent liabilities.

I am very concerned about the Government's processes for developing, reviewing, challenging and eventually recording these estimates in its financial statements. Although they involve billions of dollars, the Government only makes a serious effort to update most of these estimates once a year – when it prepares its annual financial statements. More frequent in-depth reviews – at least quarterly – are necessary if the Government is to have up to date, timely and reliable information on its financial position.

This year, the Government made material, unanticipated changes to management estimates almost six months after year end. The Government should not be discovering adjustments to its accounts involving hundreds of millions of dollars six months after year end.

Accrual accounting will require the government to strengthen the way it develops management estimates.

As the Government moves to adopt accrual accounting, management estimates will become an even more important part of the process of preparing the Government's financial results. In addition to the estimates already mentioned above, accrual accounting will require management estimates in the recording of tax revenues, environmental liabilities, additional Aboriginal claims and numerous other amounts. Given the shortcomings in the Government's existing processes for these estimates and the increased importance of management estimates in an accrual accounting environment, I am concerned that the Government may not yet be in a position to produce timely, reliable financial statements on a full accrual basis.

Conclusion. In my view, in order to produce timely and reliable information throughout the year and in its financial reports, particularly in an accrual accounting environment, it is essential that the Government strengthen the way it develops management estimates. It needs to clearly communicate its policies and expectations to all those involved in developing these estimates and implement a much more rigorous and timely challenge and review function.

5. MUTUAL FUND TRUST CAPITAL GAINS REFUNDS

The Canada Customs and Revenue Agency (CCRA) collects personal income taxes on behalf of the Government and all provincial and territorial governments except Quebec. The arrangements with the provinces and territories are undertaken pursuant to Tax Collection Agreements (TCAs) between Canada and the provinces.

During the year, the CCRA discovered that it had misclassified mutual fund trust capital gains refunds in TCA reports on provincial and territorial assessed taxes. This caused the Government to overpay a number of provinces an amount totaling $3.4 billion for tax years 1993 to 1999.

The Government announced on September 4, 2002 its intention to seek a remission of the balance due from the affected provinces and to recover $1.4 billion from them. The recovery would commence in 2004-2005 over a ten-year period. As no interest will be charged on the $1.4 billion principal amount, at March 31, 2002 its net present value amounted to $982 million. The Government has accounted for the net amounts to be collected on a retroactive basis. This is described in Note 3 iv to the financial statements.

Under the equalization program, the recovery of TCA overpayments would normally lower equalization payments to seven provinces, and increase equalization payments to one province. The Government has indicated that it will ensure that the recovery of TCA overpayments would not have a negative impact on equalization payments. This provided a "benefit" of approximately $1.2 billion to equalization receiving provinces.

Conclusion. I agree with the Government's accounting in the financial statements for this error in past mutual fund trust capital gain refunds.

6. COMMUNICATING CANADA'S FINANCIAL RESULTS TO PARLIAMENT AND CANADIANS

The Government's financial position and annual results of operations is essential information for Parliament and for all Canadians. The Government communicates this information primarily through the *Public Accounts of Canada* and the related *Annual Financial Report* (AFR).

In my view, both of these documents can be improved and the Government could better explain its financial situation to Canadians. The *Public Accounts* contain a tremendous amount of important, but detailed information. The *Annual Financial Report*, while a much more summarized document that has been improved over the years, can be difficult to understand.

I encourage the Government to re-evaluate how it communicates its financial results to Parliament and to Canadians. Can the *Public Accounts* be simplified and streamlined? How can the AFR be made more understandable? How and where should the Government publish its financial statement discussion and analysis?

Indicators of financial condition. Guidance is available from the Canadian Institute of Chartered Accountants to assist the Government in this area. The "Indicators of Government Financial Condition" listed in a research study by that title in 1997 suggested a number of key indicators of financial condition such as net debt to GDP, revenues to GDP and public debt charges to revenues. These indicators, together with explanations of trends they reveal and other important factors impacting on the Government's financial results, should be included in the Government's financial reports and should be discussed with the Public Accounts Committee of the House of Commons when the *Public Accounts* are tabled in Parliament. The PSAB also has a project underway on "Financial Statement Discussion and Analysis" that should provide some useful guidance to the Government.

One of the key pieces of information in the Government's financial results is the surplus or deficit for the year. What this number represents and its trend over time must be carefully explained. I have become concerned in recent years with certain misinformation on what happens to the surplus for the year. The surplus for the year does NOT automatically pay down the debt. There is neither any law nor accounting rule that requires this. This year's surplus was applied to several areas, only one of which was the reduction of debt. Part of the surplus was used, for example, to support increases in financial assets such as loans, investments and advances.

The surplus for the year does not automatically go to pay down debt. It could be applied to a number of areas, including, for instance increases in financial assets.

Budget-to-actual comparisons. The Government's Budget is an extremely important document, particularly to the public because it establishes tax rates and sets out the Government's spending plans. A comparison of budgeted-to-actual results is equally important as it is the final link in the Government's financial accountability to Parliament for a fiscal year. It is also required by the PSAB.

The *Annual Financial Report*, published separately by the Minister of Finance, includes such a comparison. But in my view, the comparison should also be included in the *Public Accounts*. Had it been included, for example, in the Statement of Transactions, which is comparable to the main statement in the Government's Budget, the comparison would have looked like Table 6:

Table 6 **Budget /Actual Comparison[1]**
(Billions of dollars)

	2002		**2001**
	Budget[2]	**Actual**	**Actual**
Budgetary transactions			
Revenues	174.5	173.3	179.6
Program spending	(124.6)	(126.7)	(119.4)
Operating balance	49.9	46.6	60.2
Public debt charges	(41.7)	(37.7)	(42.1)
Less: Contingency Reserve	(3.0)		
Economic Prudence	(1.0)		
Surplus	4.2	8.9	18.1

[1] The comparison is for "net" revenues and program spending as this is the basis for preparing the Budget. (see the following section of these Observations for a summary of my concerns with this.)

[2] These amounts are included in the October 18, 2000 Economic Statement and Budget Update as there was no formal Budget for the 2001-2002 fiscal year. The December 10, 2001 Budget did include updated figures for the 2001-2002 fiscal year, but these are not "original budget" figures as recommended by the PSAB.

A comparison between Budget and actual results should be included in these financial statements.

The Government would then explain the differences between the Budget and actual amounts and the differences between the actual amounts for 2001-2002 and 2000-2001.

Conclusion. I encourage the Government to continue its efforts to communicate its financial results clearly and succinctly to Parliament and to Canadians.

7. PREVIOUS YEAR'S OBSERVATIONS NOT YET RESOLVED

Table 7 provides a summary of previous years' Observations that have not yet been resolved. Matters raised in the past that related to accrual accounting are not included, as they are discussed elsewhere.

Table 7 **Previous years' observations not yet resolved**

Observation	Year raised	Description of issue
Offsetting Child Tax Benefit disbursements against revenues – "netting"	1992, 1994, 1999, 2000, 2001	The Government has offset disbursements under the Canada Child Tax Benefit program against personal income tax revenues. In the financial statements in the Public Accounts, the disbursements are shown on both a gross and a net basis. In the Annual Financial Report, the condensed financial statements show the disbursements only on a gross basis, however, the narrative sections of the AFR discuss detailed amounts primarily on a net basis, which is confusing. In my view, these disbursements would be classified more properly as program spending and should be reported only on a gross basis, in both the Public Accounts and the AFR.
Statement of Transactions of the Debt Servicing and Reduction Account	1997, 1999, 2000, 2001	The Debt Servicing and Reduction Account applies specific revenues against charges associated with public debt. However, the very nature of the Consolidated Revenue Fund ensures that all revenues are deposited into it and all expenditures coming from it are authorized by Parliament. As a result, there is no need to issue a separate audited statement; disclosure in notes to the statements would suffice.

CLOSING THOUGHTS

I believe strongly that the Government's financial statements included in these *Public Accounts* and in the *Annual Financial Report* published separately by the Minister of Finance, are extremely important accountability documents. They must be credible, understandable, useful, and timely.

Recently, in the wake of weakened confidence in the U.S. capital markets and corporate sector, the Government described actions that would be key to fostering investor confidence in Canada. One of the elements, together with my annotations to make it relevant to the Government was:

> "**Improving Financial Reporting** – Canadian companies [governments] must provide investors [taxpayers] with complete, accurate and easy-to-understand information."

In my view, the Government of Canada should lead by example. These Observations have outlined a number of ways the Government can improve its financial reporting.

MY AUDIT REPORT EXPLAINED

This section of my Observations discusses the messages that I convey in my audit report, how I arrive at the audit opinion included in my report, and what my audit provides and does not provide. I have structured my audit report to highlight key messages; this year, it contains three main sections.

My audit opinion

Normally, my audit opinion consists of three paragraphs and, when I reserve my opinion, an additional paragraph of explanation.

My responsibility. The introductory paragraph of my audit opinion lists the financial statements the audit covered. It is important to note that this includes only the financial statements and related notes contained in Section 1 of Volume I of the *2002 Public Accounts of Canada*. It does not extend to the more detailed information presented in other sections of Volume I, or to Volume II.

The introductory paragraph concludes by confirming that the financial statements are the responsibility of the Government, and that my responsibility is to form an opinion on the financial statements as required by section 6 of the *Auditor General Act*. My audit responsibilities are explained, but what are the Government's responsibilities?

At the beginning of Section 1 of *Public Accounts* Volume I is the Statement of Responsibility signed by the three deputy ministers responsible for the *Public Accounts*. The Statement gives a good summary of their roles, but those roles go much further. These officials must be able to explain fully the important messages in the financial statements. They must be able to explain why the numbers have changed from one year to the next. And they must be able to explain any variances from the Budget and the *Estimates* previously provided to Parliament and Canadians. These explanations should be made to Parliament through the House of Commons Standing Committee on Public Accounts. The Committee should have the opportunity to hear the explanations and understand the story that the financial statements tell, as well as the significance of the messages in my report and the Observations. The Government made a presentation to the Committee when the *2001 Public Accounts* were tabled; I would like to see that practice continued and improved.

The scope of my audit. In the second paragraph of my opinion, I state that my audit of the Government's financial statements has been conducted according to Canadian generally accepted auditing standards. I follow those standards to ensure that my audit is conducted with appropriate rigour and professionalism. I indicate in the same paragraph that I perform my audit procedures to assess whether the financial statements are free of material misstatement.

I further explain that my audit includes assessing the reasonableness of significant estimates made by the Government. There is a good deal of judgment required in preparing and auditing the financial statements of an entity the size of the Government of Canada. Many of the significant amounts reported in the financial statements, such as allowances for the valuation of various assets and liabilities, are based on estimates made by the Government. In considering whether these estimates contain misstatements, I determine a range of values for each that I believe would be reasonable. If the Government's estimate falls within that range, I conclude that the estimate is reasonable.

Finally, in the scope paragraph, I note that my audit includes assessing the Government's accounting policies and evaluating the overall presentation of the financial statements. To make that assessment, I must base my judgments on independent standards. The standards that I continue to use are those recommended by the PSAB. The Government's stated accounting policies are based on the PSAB recommendations, and my opinion, in turn, is expressed in terms of those stated accounting policies.

My opinion. My opinion is not a statement of fact; it expresses my professional judgment. The opinion paragraph states my conclusions as to whether the financial statements present information fairly in accordance with the Government's stated accounting policies, and whether those policies were applied on the same basis as in the preceding year.

My opinion on each of these aspects of the Government's financial statements for 2002 has no reservations. Readers are therefore entitled to conclude that the amounts shown in the financial statements are stated fairly within the limits of materiality and in accordance with the stated accounting policies of the Government set out in Note 1 to the financial statements. Readers may also conclude that the accounting policies used by the Government to prepare the financial statements are the same policies it used last year.

Other matters in my report

In the "other matters" section of my report, I raise important issues that concerned me during my audit and that I want to bring to Parliament's attention. The issues I have raised again this year are not reservations of my opinion on the fair presentation of the financial statements. In my view, however, these other matters are of such importance to Parliament, to other readers, and to the future financial reporting of the Government that they warrant direct mention in my report. A more detailed discussion of these issues was provided earlier in these Observations.

Additional information in my report

It is often difficult in a short-form audit report to summarize the rationale and circumstances behind an audit opinion or other matter. My report therefore refers readers to these Observations for additional information.

How I arrive at my opinion

Before beginning my audit I make a judgment, based on the Government's total expenditures, as to what dollar amount (materiality) of misstatements in the financial statements would change or influence the decision of a person who relied on them and had reasonable knowledge of the Government and its activities. That dollar amount is then used as a basis for determining the nature, extent and timing of the audit work required. For this year's audit, I set materiality at about one half of one percent of the Government's total gross expenditures of $179 billion.

Canadian generally accepted auditing standards require that to render my audit opinion, I have reasonable assurance that my audit will reveal any misstatements aggregating to more than the level of materiality I have set as acceptable. In planning my audit, I accept some small amount of risk that my audit procedures will fail to detect whether the financial statements are materially misstated. I accept this minimal risk because it is cost-effective to do so. In conducting my audit, however, I perform specific audit procedures that reduce this risk further. These procedures include, for example, testing a sample of transactions and account balances, performing analyses, confirming year-end balances with third parties, and reviewing significant internal controls as necessary.

If I conclude, after completing these audit procedures, that in the aggregate the financial statements are free of material misstatement, I report that the information is presented fairly. If I conclude that the statements contain material misstatements but the overall usefulness of the statements is not impaired, I describe the nature and extent of my concerns. I then go on to say that information is presented fairly except for the issues noted in my reservations. Matters that come to my attention during the audit that are significant but do not result in a reservation of my opinion are raised in my report as other matters.

Finally, in all of my audit work on these financial statements, I also take account of the basic requirement that the Government comply with parliamentary authorities to spend, borrow, and raise revenues.

What my audit report provides and does not provide

To summarize, my audit report on the Government's financial statements provides my opinion on whether they present information fairly. It sets out any other matter I believe should be brought to Parliament's attention. An auditor's report enhances the credibility of reported financial results or, in some cases, may alert readers to problems or issues in the financial statements that need to be resolved. As well as describing what my audit report provides to readers, however, it is important to highlight what it does not do. It does not address the issue of the economical, efficient and effective use of resources by the Government; that aspect of our work is separate from our audit of the Government's financial statements.

Furthermore, my audit of the Government's financial statements is neither extensive enough nor designed specifically to provide assurance as to the integrity of each of the Government's many and varied systems of internal control or the Government's compliance with the spending limits on each of its several hundred individual appropriations. My Office conducts additional work in each of these areas on a cyclical basis in departments and Crown corporations. I consider the results of all of that work in developing my report on the Government's financial statements. If the work has identified issues that I believe are significant to the users of the financial statements, I will mention them in my report as other matters, or in my Observations, as I did this year.

Finally, my audit of the Government's financial statements is not designed to, and my audit report does not, provide assurance that all the transactions of the Government are in compliance with laws and regulations. In previous Reports to the House of Commons my Office has reported different cases of non-compliance with authorities. We continue to audit for compliance, and I will report to Parliament any significant cases of non-compliance that come to my attention.

SECTION 2

2001-2002

PUBLIC ACCOUNTS OF CANADA

Supplementary Financial Information

CONTENTS

Page

Introduction 2.2

Supplementary information—

- Summary statement of transactions...................... 2.2
- Detailed statement of revenue transactions 2.3
- Detailed statement of expenditure transactions 2.4
- Other levels of government 2.4
- Statement of accumulated deficit 2.4
- Statement of assets and liabilities 2.5
- Detailed statement of non-budgetary transactions......... 2.6
- Detailed statement of foreign exchange, unmatured debt and cash transactions 2.7

SUPPLEMENTARY FINANCIAL INFORMATION

Introduction

This section provides a ten year comparative summary of the Government's financial transactions, reflects the accounting policies explained in Note 1 to the audited financial statements in Section 1 of this volume.

The "Summary Statement of Transactions" (Table 2.1) provides aggregate data on the major categories of transactions under four main headings: budgetary, non-budgetary, foreign exchange and unmatured debt. The resulting cash position at the end of each year is also shown.

TABLE 2.1

GOVERNMENT OF CANADA
SUMMARY STATEMENT OF TRANSACTIONS (1)
(in millions of dollars)

	Year ended March 31									
	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Budgetary transactions										
Revenues (2)	120,380	115,984	123,323	130,301	140,896	153,501	155,899	166,123	179,590	173,315
Expenditures	-161,401	-157,996	-160,785	-158,918	-149,793	-149,684	-152,787	-153,410	-161,442	-164,408
Surplus or deficit (-) for the year	-41,021	-42,012	-37,462	-28,617	-8,897	3,817	3,112	12,713	18,148	8,907
Non-budgetary transactions										
Loans, investments and advances (2)	474	507	354	2,620	121	1,605	330	-617	-2,698	-96
Pension and other accounts	5,997	6,242	8,659	7,646	6,865	3,829	7,024	6,968	1,303	-1,669
Other transactions	53	5,413	2,607	1,168	3,176	3,478	1,025	-4,498	2,238	-2,445
Net source from non-budgetary transactions	6,524	12,162	11,620	11,434	10,162	8,912	8,379	1,853	843	-4,210
Source of funds or financial requirements (-)	-34,497	-29,850	-25,842	-17,183	1,265	12,729	11,491	14,566	18,991	4,697
Net source or requirements (-) from foreign exchange transactions	5,748	-2,128	-1,425	-4,704	-7,759	-2,155	-5,700	-6,826	-8,776	-1,776
Total source of funds or financial requirements (-)	-28,749	-31,978	-27,267	-21,887	-6,494	10,574	5,791	7,740	10,215	2,921
Net source or requirements (-) from unmatured debt transactions	30,856	31,234	27,023	28,549	7,305	-9,561	-6,864	-4,021	-10,003	-4,132
Change in cash in bank (3)	2,107	-744	-244	6,662	811	1,013	-1,073	3,719	212	-1,211
Cash in bank at beginning of year	774	2,881	2,137	1,893	8,555	9,366	10,379	9,306	13,025	13,237
Cash in bank at end of year	2,881	2,137	1,893	8,555	9,366	10,379	9,306	13,025	13,237	12,026

Details can be found in other sections of this volume.

(1) Consistent with the Statement of Transactions in Section 1 of this volume.

(2) Certain comparative figures have been restated. Details can be found in note 3 iv, Section 1 of this volume.

(3) Cash decrease (-)

TABLE 2.2

GOVERNMENT OF CANADA
DETAILED STATEMENT OF REVENUE TRANSACTIONS

(in millions of dollars)

	Year ended March 31									
	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Tax revenues—										
Income tax—										
Personal [1]	58,283	51,427	56,329	60,167	63,282	71,126	72,716	79,793	83,305	83,790
Corporation	7,206	9,444	11,604	15,955	17,020	22,496	21,575	23,170	28,212	24,013
Other income tax revenues	1,462	1,593	1,769	2,105	2,847	2,974	2,901	3,499	4,312	3,035
	66,951	*62,464*	*69,702*	*78,227*	*83,149*	*96,596*	*97,192*	*106,462*	*115,829*	*110,838*
Other taxes and duties—										
Goods and services tax	14,868	15,696	16,786	16,375	18,079	19,461	20,684	22,790	24,990	24,909
Energy taxes	3,437	3,640	3,824	4,404	4,467	4,638	4,716	4,757	4,805	4,758
Customs import duties	3,811	3,652	3,575	2,969	2,676	2,766	2,359	2,105	2,807	3,018
Other excise taxes and duties	3,964	3,647	2,904	2,856	3,876	3,995	3,640	3,234	3,514	3,953
	26,080	*26,635*	*27,089*	*26,604*	*29,098*	*30,860*	*31,399*	*32,886*	*36,116*	*36,638*
Employment insurance premiums	*17,535*	*18,233*	*18,928*	*18,510*	*19,816*	*18,802*	*19,363*	*18,512*	*18,731*	*17,980*
Total tax revenues	**110,566**	**107,332**	**115,719**	**123,341**	**132,063**	**146,258**	**147,954**	**157,860**	**170,676**	**165,456**
Non-tax revenues—										
Return on investments—										
Bank of Canada	1,806	1,452	1,571	1,841	1,310	1,509	1,704	1,766	2,027	1,929
Canada Mortgage and Housing Corporation	800	719	706	680	632	610	591	561	544	521
Farm Credit Canada	226	211	199	208	171	169	133	87	61	62
Exchange Fund Account	3,209	2,916	1,816	1,138	1,423	1,499	1,770	1,934	2,879	2,358
Interest on bank deposits	169	128	155	370	229	326	380	460	586	289
Other return on investments	628	716	574	238	445	314	413	443	47	733
	6,838	*6,142*	*5,021*	*4,475*	*4,210*	*4,427*	*4,991*	*5,251*	*6,144*	*5,892*
Other non-tax revenues	*2,976*	*2,510*	*2,583*	*2,485*	*4,623*	*2,816*	*2,954*	*3,012*	*2,770*	*1,967*
Total non-tax revenues	**9,814**	**8,652**	**7,604**	**6,960**	**8,833**	**7,243**	**7,945**	**8,263**	**8,914**	**7,859**
Total net revenues	**120,380**	**115,984**	**123,323**	**130,301**	**140,896**	**153,501**	**155,899**	**166,123**	**179,590**	**173,315**

(1) Certain comparative figures have been restated. Details can be found in note 3 iv, Section 1 of this volume.

TABLE 2.3

GOVERNMENT OF CANADA
DETAILED STATEMENT OF EXPENDITURE TRANSACTIONS

(in millions of dollars)

	Year ended March 31									
	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Transfer payments—										
Old age security benefits, guaranteed income supplement and spouse's allowance	19,106	19,903	20,511	21,034	21,606	22,225	22,781	23,410	24,256	25,365
Other levels of Government [1]	26,544	26,947	26,313	26,076	22,162	20,504	25,523	23,243	23,724	26,616
Employment insurance benefits	19,065	17,626	14,815	13,476	12,380	11,842	11,884	11,301	11,444	13,748
Family allowances and Child tax Credits [2]	2,194	7								
Other transfer payments	18,125	18,459	19,993	18,154	17,460	22,476	18,735	18,535	23,503	19,854
Total transfer payments	85,034	82,942	81,632	78,740	73,608	77,047	78,923	76,489	82,927	85,583
Crown corporation expenditures	6,219	5,298	5,003	4,321	3,578	2,548	3,497	2,953	2,903	4,082
Other program expenditures—										
National Defence	10,939	11,282	10,693	9,935	8,661	8,879	8,781	10,201	9,696	10,571
All other departments and agencies	20,384	20,492	21,411	19,017	18,973	20,279	20,192	22,120	23,822	26,437
Total other program expenditures	31,323	31,774	32,104	28,952	27,634	29,158	28,973	32,321	33,518	37,008
Total program expenditures	122,576	120,014	118,739	112,013	104,820	108,753	111,393	111,763	119,348	126,673
Public debt charges	38,825	37,982	42,046	46,905	44,973	40,931	41,394	41,647	42,094	37,735
Total net expenditures	**161,401**	**157,996**	**160,785**	**158,918**	**149,793**	**149,684**	**152,787**	**153,410**	**161,442**	**164,408**

[1] The detailed breakdown can be found in Table 2.3a.

[2] The Child Tax Benefit Program was introduced in January 1993 to replace the Child Tax Credits and the Family Allowances Program.

TABLE 2.3a

GOVERNMENT OF CANADA
OTHER LEVELS OF GOVERNMENT

(in millions of dollars)

	Year ended March 31									
	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Canada health and social transfer [1]					14,911	12,421	16,018	14,891	13,500	17,300
Fiscal arrangements	8,664	10,101	8,870	9,405	9,418	10,000	11,645	10,721	12,467	11,603
Canada Assistance Plan	6,686	7,236	7,266	7,191	105	24	8	56		
Education support	2,887	2,378	2,486	2,365	-41	5				
Alternative payments for standing programs					-2,014	-2,108	-2,150	-2,425	-2,460	-2,662
Other	8,307	7,232	7,691	7,115	-217	162	2		217	375
Total	**26,544**	**26,947**	**26,313**	**26,076**	**22,162**	**20,504**	**25,523**	**23,243**	**23,724**	**26,616**

[1] The Canada health and social transfer was introduced in 1996-97 to replace the Canada Assistance Plan, Education support and Insurance and medical care.

TABLE 2.4

GOVERNMENT OF CANADA
STATEMENT OF ACCUMULATED DEFICIT [1]

(in millions of dollars)

	Year ended March 31									
	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Accumulated deficit—Beginning of year	**425,177**	**466,198**	**508,210**	**545,672**	**574,289**	**583,186**	**579,369**	**576,257**	**563,544**	**545,396**
Deficit or surplus (-) for the year	41,021	42,012	37,462	28,617	8,897	-3,817	-3,112	-12,713	-18,148	-8,907
Accumulated deficit—End of year	**466,198**	**508,210**	**545,672**	**574,289**	**583,186**	**579,369**	**576,257**	**563,544**	**545,396**	**536,489**

[1] Accumulated deficits have been restated. See note 3 iv, Section 1 of this volume.

TABLE 2.5

GOVERNMENT OF CANADA
STATEMENT OF ASSETS AND LIABILITIES

(in millions of dollars)

	Year ended March 31									
	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
LIABILITIES										
ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES—										
Accounts payable and accrued liabilities	13,144	16,977	20,325	21,181	19,265	22,364	24,509	20,551	25,028	23,617
Interest and matured debt	5,866	6,465	4,831	7,403	10,402	10,419	9,791	8,353	9,107	7,817
Allowance for employee benefits	3,285	3,555	3,910	4,290	5,180	6,729	6,926	7,924	5,558	5,169
Allowance for guarantees	4,555	4,930	5,540	5,440	5,253	4,188	4,090	3,920	3,951	4,076
Total accounts payable, accruals and allowances	***26,850***	***31,927***	***34,606***	***38,314***	***40,100***	***43,700***	***45,316***	***40,748***	***43,644***	***40,679***
INTEREST- BEARING DEBT —										
Unmatured debt—										
Payable in Canadian currency—										
Marketable bonds	178,412	203,392	225,679	252,700	282,498	294,583	295,752	293,927	294,973	293,843
Treasury bills	162,050	166,000	164,450	166,100	135,400	112,300	96,950	99,850	88,700	94,039
Canada savings and Canada premium bonds	33,365	30,418	30,460	30,460	32,470	29,769	27,662	26,489	26,099	23,966
Non-marketable bonds	3,505	3,497	3,488	3,478	3,468	3,456	4,063	3,552	3,473	3,391
	377,332	403,307	424,077	452,738	453,836	440,108	424,427	423,818	413,245	415,239
Payable in foreign currencies	5,409	10,668	16,921	16,809	23,016	27,183	36,000	32,588	33,158	27,032
	382,741	*413,975*	*440,998*	*469,547*	*476,852*	*467,291*	*460,427*	*456,406*	*446,403*	*442,271*
Pension and other accounts—										
Public sector pensions	87,911	94,097	101,033	107,882	114,205	117,457	122,407	128,346	129,185	126,921
Due to Canada Pension Plan	2,839	2,728	3,406	3,636	3,718	4,205	5,427	6,217	6,391	6,770
Other	3,543	3,710	4,755	5,322	5,782	5,872	6,724	6,963	7,253	7,469
	94,293	*100,535*	*109,194*	*116,840*	*123,705*	*127,534*	*134,558*	*141,526*	*142,829*	*141,160*
Total interest-bearing debt	***477,034***	***514,510***	***550,192***	***586,387***	***600,557***	***594,825***	***594,985***	***597,932***	***589,232***	***583,431***
TOTAL LIABILITIES	**503,884**	**546,437**	**584,798**	**624,701**	**640,657**	**638,525**	**640,301**	**638,680**	**632,876**	**624,110**
ASSETS										
CASH AND ACCOUNTS RECEIVABLE —										
Cash in bank	2,881	2,137	1,893	8,555	9,366	10,379	9,306	13,025	13,237	12,026
Cash in transit	2,931	3,313	3,241	4,189	4,062	4,530	5,432	5,386	6,956	7,280
	5,812	*5,450*	*5,134*	*12,744*	*13,428*	*14,909*	*14,738*	*18,411*	*20,193*	*19,306*
Less outstanding cheques and warrants	3,228	4,015	3,751	3,700	3,253	3,218	4,045	3,900	4,599	5,839
Total cash	*2,584*	*1,435*	*1,383*	*9,044*	*10,175*	*11,691*	*10,693*	*14,511*	*15,594*	*13,467*
Accounts receivable (1)	3,433	3,502	3,382	4,923	3,213	2,832	3,348	3,179	2,966	3,362
Total cash and accounts receivable	***6,017***	***4,937***	***4,765***	***13,967***	***13,388***	***14,523***	***14,041***	***17,690***	***18,560***	***16,829***
FOREIGN EXCHANGE ACCOUNTS—										
International reserves held in the Exchange Fund Account	10,879	13,156	14,356	18,908	26,726	28,198	31,855	38,630	47,845	48,667
International Monetary Fund—Subscriptions	7,599	8,443	9,433	8,580	8,295	8,194	13,048	12,390	12,814	12,821
Less International Monetary Fund—Notes payable and special drawing rights allocations	7,681	8,674	9,439	8,434	8,208	7,424	10,235	9,526	10,389	9,442
Total net foreign exchange accounts	***10,797***	***12,925***	***14,350***	***19,054***	***26,813***	***28,968***	***34,668***	***41,494***	***50,270***	***52,046***
LOANS, INVESTMENTS AND ADVANCES—										
Enterprise Crown corporations and other government business enterprises	19,543	19,283	18,218	14,663	13,842	12,601	11,052	10,562	10,085	9,192
Portfolio Investments	4,374	4,374	4,374	1,300	1,300	1,241	1,241	1,240	1,240	1,240
National governments including developing countries	3,382	3,434	3,282	3,221	3,074	2,859	3,336	3,138	3,136	2,902
International organizations	5,436	5,691	5,480	5,565	5,617	4,010	4,219	4,177	4,405	4,440
Provincial and territorial governments (2)	1,086	1,111	876	709	554	809	869	1,422	2,385	1,999
Other (1)	3,482	3,609	3,843	4,416	4,808	4,926	5,680	5,339	6,578	8,044
	37,303	*37,502*	*36,073*	*29,874*	*29,195*	*26,446*	*26,397*	*25,878*	*27,829*	*27,817*
Less allowance for valuation (1) (2)	16,431	17,137	16,062	12,483	11,925	10,781	11,062	9,926	9,179	9,071
Total loans, investments and advances	***20,872***	***20,365***	***20,011***	***17,391***	***17,270***	***15,665***	***15,335***	***15,952***	***18,650***	***18,746***
TOTAL ASSETS	**37,686**	**38,227**	**39,126**	**50,412**	**57,471**	**59,156**	**64,044**	**75,136**	**87,480**	**87,621**
ACCUMULATED DEFICIT	**466,198**	**508,210**	**545,672**	**574,289**	**583,186**	**579,369**	**576,257**	**563,544**	**545,396**	**536,489**

(1) These figures reflect the reclassification of amounts related to unconditionally repayable contributions.

(2) Certain comparative figures have been restated. Details can be found in note 3 iv, Section 1 of this volume.

TABLE 2.6

GOVERNMENT OF CANADA
DETAILED STATEMENT OF NON-BUDGETARY TRANSACTIONS

(in millions of dollars)

	Year ended March 31									
	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Loans, investments and advances —										
Enterprise Crown corporations and other government business enterprises—										
Business Development Bank of Canada				-50	-50		-50	-108	-65	
Canada Deposit Insurance Corporation	-1,300	-66	991	533	772	460	395			
Canada Mortgage and Housing Corporation	238	105	240	571	325	230	410	223	224	226
Canadian National Railway System	16	17	19	2,360						
Export Development Canada		-25	-38	-132						
Farm Credit Canada	71	-68	-35	214	-197	580	836	236	226	578
Other	-412	297	-112	59	-29	-29	-43	139	92	89
	-1,387	*260*	*1,065*	*3,555*	*821*	*1,241*	*1,548*	*490*	*477*	*893*
Other loans, investments and advances —										
Portfolio investments	88			3,074		59				
National governments including developing countries	152	-52	152	61	147	215	-476	198	2	234
International organizations	-256	-255	211	-86	-52	1,607	-209	41	-228	-35
Provincial and territorial governments [1]	-268	-25	235	167	155	-255	-60	-553	-963	386
Other [2]	910	-127	-234	-572	-392	-118	-754	343	-1,239	-1,466
	626	*-459*	*364*	*2,644*	*-142*	*1,508*	*-1,499*	*29*	*-2,428*	*-881*
Total loans, investments and advances	-761	-199	1,429	6,199	679	2,749	49	519	-1,951	12
Allowance for valuation [1][2]	1,235	706	-1,075	-3,579	-558	-1,144	281	-1,136	-747	-108
Total loans, investments and advances after allowance for valuation	474	507	354	2,620	121	1,605	330	-617	-2,698	-96
Pension and other accounts —										
Public sector pensions (net)	6,030	6,186	6,936	6,849	6,323	3,252	4,950	5,938	839	-2,264
Due to Canada Pension Plan (net)	-342	-111	678	230	82	487	1,222	791	174	379
Other	309	167	1,045	567	460	90	852	239	290	216
Total pension and other accounts	5,997	6,242	8,659	7,646	6,865	3,829	7,024	6,968	1,303	-1,669
Other transactions —										
Cash in transit	-29	-382	72	-948	127	-468	-902	46	-1,570	-324
Outstanding cheques and warrants	533	787	-264	-51	-447	-35	827	-144	699	1,240
Accounts receivable [2]	298	82	-435	-1,541	1,710	381	-516	169	213	-396
Provincial and territorial tax collection agreements account	-747	-151	870	1,058	352	-551	1,267	-1,402	-824	-1,139
Other liabilities	-2	5,077	2,364	2,650	1,434	4,151	349	-3,167	3,720	-1,826
Total other transactions	53	5,413	2,607	1,168	3,176	3,478	1,025	-4,498	2,238	-2,445
Net non-budgetary transactions after allowance for valuation	**6,524**	**12,162**	**11,620**	**11,434**	**10,162**	**8,912**	**8,379**	**1,853**	**843**	**-4,210**

Source/requirement (-)

[1] Certain comparative figures have been restated. Details can be found in note 3 iv, Section 1 of this volume.

[2] These figures reflect the reclassification of amounts related to unconditionally repayable contributions.

TABLE 2.7

GOVERNMENT OF CANADA
DETAILED STATEMENT OF FOREIGN EXCHANGE, UNMATURED DEBT AND CASH TRANSACTIONS

(in millions of dollars)

	Year ended March 31									
	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Foreign exchange transactions—										
International reserves held in the Exchange Fund Account	6,269	-2,277	-1,200	-4,552	-7,818	-1,472	-3,657	-6,775	-9,215	-822
International Monetary Fund—Subscriptions	-2,802	-844	-990	853	285	101	-4,854	658	-424	-7
	3,467	*-3,121*	*-2,190*	*-3,699*	*-7,533*	*-1,371*	*-8,511*	*-6,117*	*-9,639*	*-829*
Less International Monetary Fund—Notes payable	-2,181	-841	-586	851	174	766	-2,693	634	-835	947
Special drawing rights allocations	-100	-152	-179	154	52	18	-118	75	-28	
	-2,281	*-993*	*-765*	*1,005*	*226*	*784*	*-2,811*	*709*	*-863*	*947*
Total foreign exchange transactions	5,748	-2,128	-1,425	-4,704	-7,759	-2,155	-5,700	-6,826	-8,776	-1,776
Unmatured debt transactions—										
Marketable bonds	19,781	27,142	25,142	28,660	32,744	15,788	9,575	-866	1,046	-1,107
Treasury bills	9,750	3,950	-1,550	1,650	-30,700	-23,100	-15,350	2,900	-11,150	5,523
Canada savings and Canada premium bonds	-1,224	-2,947	43		2,010	-2,701	-2,107	-1,173	-390	-2,340
Non-marketable bonds	4	-8	-9	-10	-10	-12	607	-511	-79	-82
Canada notes and loans	-7			310	1,811	-456	-404	-208	527	-378
Canada bills	2,552	3,097	3,397	-2,061	1,450	920	815	-4,163	43	-5,748
Total unmatured debt transactions	30,856	31,234	27,023	28,549	7,305	-9,561	-6,864	-4,021	-10,003	-4,132
Cash in bank at end of year—										
In Canadian currency	2,774	2,032	1,817	8,479	9,254	10,293	9,275	12,982	13,208	11,979
In foreign currencies	107	105	76	76	112	86	31	43	29	47
Total cash in bank	2,881	2,137	1,893	8,555	9,366	10,379	9,306	13,025	13,237	12,026

Source/requirement (–)

SECTION 3

2001-2002

PUBLIC ACCOUNTS OF CANADA

Revenues, Expenditures and Accumulated Deficit

CONTENTS

Page

Revenues 3.2
  Accounting for revenues 3.2
  Tax revenues 3.5
  Non-tax revenues 3.7
Expenditures 3.8
  Accounting for expenditures 3.8
  Government spending 3.10
  Expenditures by standard object 3.13
  Expenditures under statutory authorities 3.13
Accumulated deficit 3.15

REVENUES, EXPENDITURES AND ACCUMULATED DEFICIT

This section provides information on the revenues, expenditures and accumulated deficit of the Government as summarized in Table 3.1.

A narrative description is provided for certain accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 3.1
REVENUES, EXPENDITURES AND ACCUMULATED DEFICIT

(in millions of dollars)

	2001-2002		2000-2001	
	Gross	Net	Gross	Net
Revenues—				
Tax revenues	175,243	165,456	179,800(1)	170,676(1)
Non-tax revenues	12,224	7,859	13,550	8,914
Total revenues, Table 3.2	**187,467**	**173,315**	**193,350**	**179,590**
Expenditures—				
Transfer payments	95,371	85,583	92,051	82,927
Crown corporation expenditures	5,511	4,082	4,665	2,903
Other program expenditures	39,943	37,008	36,392	33,518
Total program expenditures	***140,825***	***126,673***	***133,108***	***119,348***
Public debt charges	37,735	37,735	42,094	42,094
Total expenditures, Table 3.6	**178,560**	**164,408**	**175,202**	**161,442**
Surplus for the year	**8,907**	**8,907**	**18,148**	**18,148**
Accumulated deficit, beginning of year	**(545,396)**	**(545,396)**	**(563,544)**(1)	**(563,544)**(1)
Accumulated deficit, end of year, Table 3.12	**(536,489)**	**(536,489)**	**(545,396)**	**(545,396)**

(1) Certain comparative figures have been restated. Details can be found in note 3 iv in Section 1 of this volume.

REVENUES

Revenues consist of all tax and non-tax amounts which enter into the calculation of the annual surplus or deficit of the Government.

Accounting for Revenues

Tax revenues are reported net of refunds and are exclusive of amounts collected on behalf of provinces and territories. The Government generally reports tax revenues in the period in which they are received. Refunds of tax revenues are allocated to the year in which the processing cycle for the assessment of the related tax return has been started. With the implementation of a new corporate tax processing system during 2001, corporate tax refunds are allocated to the year in which the assessment of the return is normally processed. Cases of tax refunds that are significant and have been appealed to the Federal Court of Canada or the Supreme Court of Canada and where all such appeals have been exhausted or are not expected to be pursued are reported on an accrual basis. The goods and services tax (GST) quarterly tax credits and payments under the Canada child tax benefit program are charged in the period to which they relate.

Tax revenues for a fiscal year include receipts credited to the Receiver General for Canada by the Bank of Canada and the chartered banks by March 31 and amounts received in federal government offices by March 31, but not deposited until April or not credited to the Receiver General until April. Tax revenues also include amounts received in the mail on the first working day of April, except when it is clear that it was the remitter's intention to discharge an obligation arising in the new fiscal year.

Although a taxpayer's income tax liability relates to a taxation year, collection of individual and corporation income taxes by payroll deductions and instalment payments results in a distribution of receipts throughout the year. Similarly, the GST and other excise taxes and duties are received on a regular basis throughout the year.

Non-tax revenues are reported on an accrual basis.

Table 3.2 presents external revenues on both a gross and net basis. "Gross revenues" report all external revenues including:

- revenues netted against expenditures where, as authorized by Parliament, certain revenues which are associated with the recovery of certain costs are credited to program spending. In such cases, Parliament votes such funds net of authorized revenues;

— tax credits and repayments where certain tax credits are related to expenditures but are determined through the Income Tax System; and

— revenues of consolidated Crown corporations where, for reporting in the annual financial statements, the financial transactions of certain Crown corporations are included with those of the Government.

"Net revenues" exclude the above three categories.

TABLE 3.2
EXTERNAL REVENUES

(in millions of dollars)

	2001-2002					2000-2001	
	Gross revenues [1]	Revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations [2]	Net revenues [1]	Gross revenues [1]	Net revenues [1]
Tax revenues—							
Income tax—							
Personal	90,613		6,823		83,790	89,528 [3]	83,305 [3]
Corporation	24,013				24,013	28,212	28,212
Other income tax revenues	3,035				3,035	4,312	4,312
	117,661		***6,823***		***110,838***	***122,052***	***115,829***
Employment insurance premiums	***17,980***				***17,980***	***18,731***	***18,731***
Other taxes and duties—							
Goods and services tax, Table 3.4	27,873		2,964		24,909	27,891	24,990
Energy taxes —							
Excise tax—Gasoline	4,311				4,311	4,307	4,307
Excise tax—Aviation gasoline and diesel fuel	447				447	498	498
	4,758				*4,758*	*4,805*	*4,805*
Customs import duties	3,018				3,018	2,807	2,807
Other excise taxes and duties—							
Excise duties	3,965				3,965	3,477	3,477
Miscellaneous excise taxes and duties	(12)				(12)	37	37
	3,953				*3,953*	*3,514*	*3,514*
	39,602		***2,964***		***36,638***	***39,017***	***36,116***
Total tax revenues	175,243		9,787		165,456	179,800	170,676
Non-tax revenues—							
Return on investments, Table 3.5	5,914			22	5,892	6,205	6,144
Other non-tax revenues—							
Refunds of previous years' expenditures [4]						592	592
Sales of goods and services—							
Rights and privileges	769	78			691	735 [5]	572
Lease and use of public property	428	414			14	410	27
Services of a regulatory nature	724	336			388	304	38
Services of a non-regulatory nature	1,634	1,530			104	1,082 [5]	59
Sales of goods and information products	139	186			(47)	222	54
Other fees and charges	201	1			200	616	531
Proceeds from the disposal of surplus Crown assets	59				59	111	111
Miscellaneous non-tax revenues	2,356	391		1,407	558	3,273	786
	6,310	***2,936***		***1,407***	***1,967***	***7,345***	***2,770***
Total non-tax revenues	12,224	2,936		1,429	7,859	13,550	8,914
Total revenues [6]	187,467	2,936	9,787	1,429	173,315	193,350	179,590

[1] Reflected on the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of this volume.

[2] Additional information on the consolidated Crown corporations is provided in Section 4 of this volume.

[3] Certain comparative figures have been restated. Details can be found in note 3 iv in Section 1 of this volume.

[4] "Refunds of prior years' expenditures" are no longer reported as revenues and are now credited to expenditures.

[5] Comparative figures have been reclassified to conform to the current year's presentation.

[6] Additional details are provided in Table 4a in Section 1 of Volume II (Part I).

Chart 3A presents total net revenues for the current fiscal year while Chart 3B compares total net revenues for the last ten fiscal years.

CHART 3A
TOTAL NET REVENUES FOR THE YEAR ENDED MARCH 31, 2002

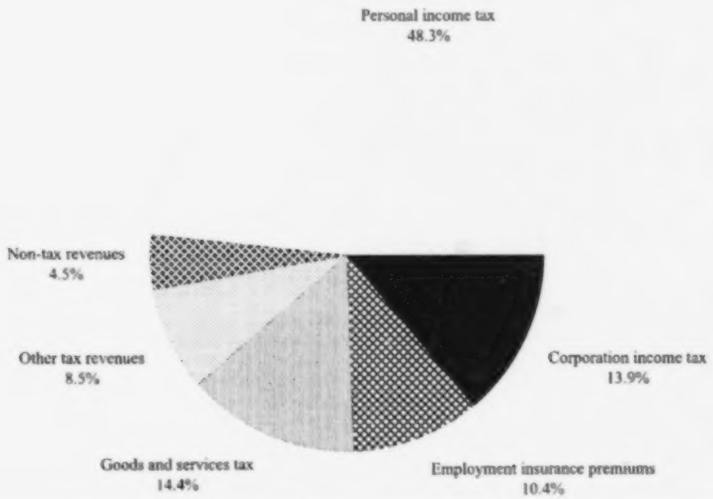
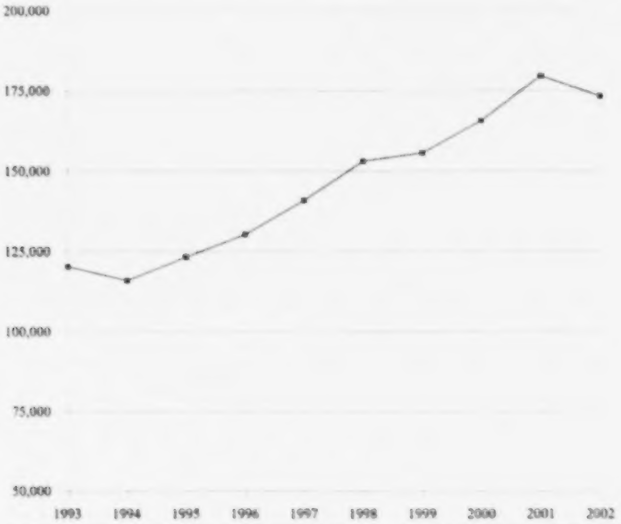


CHART 3B
TOTAL NET REVENUES FOR THE YEAR ENDED MARCH 31

(in millions of dollars)



On a day-to-day basis, organizations within the Government transact with each other and thus contribute to gross amounts of revenues and expenditures. In preparing the financial statements, these "internal transactions" are eliminated so as to report on the basis of transactions with outside parties only. Table 3.3 provides details of internal revenue transactions and shows the total of revenues from both internal and external sources. The total gross revenues of $191,588 million include the total revenues from all sources. Revenues of consolidated Crown corporations, revenues netted against expenditures and tax credits and repayments are deducted to arrive at net total revenues of $173,869 million from all sources. The interdepartmental revenues of $554 million are deducted from the net total revenues to report the net external revenues of $173,315 million which are detailed in Table 4a in Section 1 of Volume II (Part I).

TABLE 3.3
REVENUES FROM ALL SOURCES

(in millions of dollars)

	Gross revenues	Less revenues of consolidated Crown corporations	Less revenues netted against expenditures		Less tax credits and repayments	Net revenues
			External revenues	Internal revenues		
External transactions	187,467	1,429	2,936		9,787	173,315
Internal transactions—						
Return on investments	18					18
Refunds of previous years' expenditures	35					35
Sales of goods and services—						
Rights and privileges	104			(7)		111
Lease and use of public property	271			269		2
Services of a regulatory nature	260			35		225
Services of a non-regulatory nature	289			266		23
Sales of goods and information products	89			22		67
Other fees and charges	(29)					(29)
Proceeds from the disposal of surplus Crown assets	12					12
Miscellaneous non-tax revenues	3,074			2,984		90
Total internal transactions	4,121			3,569		554
Total revenues	191,588	1,429	2,936	3,569	9,787	173,869

Tax Revenues

Tax revenues include personal and corporation income taxes, other income tax revenues, employment insurance premiums, and other taxes and duties.

Personal income tax

Personal income tax is levied on personal income under the provisions of the *Income Tax Act*. Personal income tax is the largest source of revenues.

Corporation income tax

Corporation income tax is levied on corporation income under the provisions of the *Income Tax Act*.

Other income tax revenues

Other income tax revenues include the non-resident income tax and other tax revenues.

Non-resident income tax is levied on income earned in Canada by non-residents under the provisions of the *Income Tax Act*. This tax is derived from tax withheld from dividends, interest, rents, royalties, alimony, and income from estates and trusts paid to non-residents.

Other tax revenues are comprised primarily of withholding taxes on income earned in Canada by non-resident life insurance companies and income from trusts.

Employment insurance premiums

Premiums from employees and employers are levied under the provisions of the *Employment Insurance Act* and are classified as part of revenues.

Other taxes and duties

Other taxes and duties are collected under the *Excise Tax Act* and *Customs Tariff* and include the goods and services tax, energy taxes, customs import duties, and other excise taxes and duties.

Goods and services tax

The goods and services tax (GST) became effective January 1, 1991. The GST is applied at a rate of 7 percent on most goods and services consumed in Canada, with the exception of basic groceries, most health and dental care services, most educational services, and residential rents. A comparative analysis of the GST is presented in Table 3.4.

TABLE 3.4
GOODS AND SERVICES TAX (GST) [1]

(in thousands of dollars)

	2001-2002	2000-2001
GST and HST received (Canada Customs and Revenue Agency)	62,240,984	60,814,436
Add: GST received by ministries on goods and services sold to outside parties		38,804
Total GST and HST received	62,240,984	60,853,240
Less: remission order for the GST paid by ministries on or for goods and services purchased from outside parties (Canada Customs and Revenue Agency)	1,277,837	1,022,110
refunds paid (Canada Customs and Revenue Agency)	28,474,322	27,958,411
rebates paid (Canada Customs and Revenue Agency)	2,482,099	2,206,524
harmonized sales tax—Transfer to provinces	2,133,468	1,775,151
Gross GST received from outside parties	27,873,258	27,891,044
Less: quarterly tax credits paid (Canada Customs and Revenue Agency)	2,963,731	2,901,708
Net GST received from outside parties	24,909,527	24,989,336

[1] Reported in:
- Note 3 to the audited financial statements (Section 1 of this volume).
- Statement of Transactions of the Debt Servicing and Reduction Account (Section 1 of this volume).
- Statement of revenues in each ministerial section (Volume II-Part I).

Energy taxes

Energy taxes primarily include the excise tax on gasoline, aviation gas and diesel fuel.

Customs import duties

Revenues from customs import duties consist mainly of ad valorem taxes on the importation of goods levied under the *Customs Tariff*.

Other excise taxes and duties

Excise taxes and duties are levied on alcoholic beverages and tobacco products. In addition, excise taxes are imposed on other items such as jewellery and passenger vehicle air conditioners.

Non-Tax Revenues

Non-tax revenues include return on investments and other non-tax revenues.

Return on investments

Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits and surpluses. A comparative analysis of return on investments is presented in Table 3.5.

TABLE 3.5
RETURN ON INVESTMENTS (1)

(in millions of dollars)

	2001-2002	2000-2001
Consolidated accounts—		
Atomic Energy of Canada Limited	1	1
Cash and accounts receivable—		
Interest on bank deposits	288	586
Foreign exchange accounts—		
Exchange Fund Account	2,358	2,879
International Monetary Fund—Subscriptions	101	162
	2,459	3,041
Loans, investments and advances—		
Enterprise Crown corporations—		
Business Development Bank of Canada	14	9
Canada Mortgage and Housing Corporation	520	544
Export Development Canada	95	
Farm Credit Canada	62	61
Other—		
Bank of Canada	1,929	2,027
Miscellaneous	49	63
	2,669	*2,704*
Portfolio investments	20	20
National governments including developing countries	124	167
International organizations	38	40
Provincial and territorial governments	4	5
Other loans, investments and advances	120	9
	2,975	2,945
Other accounts—		
Esso Ltd—Norman Wells Project profits	92	104
Other	7	8
	99	112
Total ministerial net return on investments	5,822	6,685
Exchange Fund Account adjustment		(554)
Net gain on exchange	10	192
Accrual of non-tax revenues	78	(75)
Total net return on investments	5,910	6,248
Return on investments internal to the Government	(18)	(104)
Total net return on investments from outside parties	5,892	6,144
External revenues netted against expenditures		14
Consolidated Crown corporations	22	47
Total gross return on investments from outside parties	5,914	6,205

(1) Additional details are provided in Table 4a in Section 1 of Volume II (Part I).

Other non-tax revenues

Other non-tax revenues are comprised of proceeds from the disposal of surplus Crown assets and sales of goods and services, refunds of previous years' expenditures, domestic coinage, and miscellaneous non-tax revenues. Details are reported by individual ministry in Volume II (Part I) of the *Public Accounts of Canada*.

EXPENDITURES

Expenditures consist of all charges which enter into the calculation of the annual deficit or surplus of the Government.

Accounting for Expenditures

Expenditures for Government operations are recorded when goods are received or services are rendered. Transfer payments are recorded as expenditures when paid, when the recipient has fulfilled the terms of a contractual transfer agreement, or, in the case of transactions which do not form part of an existing program, when the Government announces a decision to make a non-recurring transfer provided the enabling legislation or authorization for payment receives parliamentary approval prior to the completion of the financial statements. Capital leases are recorded as expenditures over the lease term as payments are due. Expenditures include provision to reflect changes in the value of assets or liabilities at their economic value, and amortization of deferred costs.

Table 3.6 presents external expenditures by type on both a gross and a net basis. The difference between gross and net expenditures is revenues netted against expenditures, revenues of consolidated Crown corporations netted against expenditures, tax revenue items related to expenditures and included in revenues, and recovery of tax revenues netted against expenditures.

TABLE 3.6
EXTERNAL EXPENDITURES BY TYPE

(in millions of dollars)

	2001-2002					2000-2001	
	Gross expenditures [1]	Revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations [2]	Net expenditures [1]	Gross expenditures [1]	Net expenditures [1]
Transfer payments —							
Old age security benefits, guaranteed income supplement and spouse's allowance	24,632		(733)		25,365	23,667	24,256
Employment insurance benefits	13,748				13,748	11,444	11,444
Other levels of government—							
Canada health and social transfer	17,300				17,300	13,500	13,500
Fiscal arrangements	11,603				11,603	12,467	12,467
Canada Assistance Plan							
Alternative payments for standing programs	(2,662)				(2,662)	(2,460)	(2,460)
Other	375				375	217	217
Total other levels of government	*26,616*				*26,616*	*23,724*	*23,724*
Canada child tax benefits	7,557		7,557			6,811	
	72,553		*6,824*		*65,729*	*65,646*	*59,424*
Other transfer payments—							
Agriculture and Agri-Food	1,897				1,897	1,822	1,822
Canada Customs and Revenue Agency	3,197		2,964		233	4,583	1,681
Finance	1,769				1,769	2,140	2,140
Foreign Affairs and International Trade	2,405				2,405	2,358	2,358
Health	1,617				1,617	1,302	1,302
Human Resources Development	1,698				1,698	1,995	1,995
Indian Affairs and Northern Development	4,557				4,557	4,448	4,448
Industry	2,628				2,628	2,079	2,079
Veterans Affairs	1,557				1,557	1,463	1,463
Other	1,493				1,493	4,215	4,215
Total other transfer payments	*22,818*		*2,964*		*19,854*	*26,405*	*23,503*
Total transfer payments	95,371		9,788		85,583	92,051	82,927
Crown corporation expenditures	5,511			1,429	4,082	4,665	2,903
Other program expenditures—							
Agriculture and Agri-Food	1,151	133			1,018	1,043	908
Canada Customs and Revenue Agency	3,265	63			3,202	2,830	2,780
Fisheries and Oceans	1,337	38			1,299	1,320	1,275
Foreign Affairs and International Trade	1,694	119			1,575	1,462	1,369
Health	1,625	52			1,573	1,459	1,427
Human Resources Development	2,501	286			2,215	2,118	1,721
Industry	2,275	147			2,128	2,093	1,958
National Defence	10,982	411			10,571	10,135	9,696
Public Works and Government Services	2,378	201			2,177	2,305	2,133
Solicitor General	4,406	999			3,407	3,882	3,013
Treasury Board	1,510	(8)			1,518	4,199	4,165
Other	6,819	495	(1)		6,325	3,546	3,073
Total other program expenditures	39,943	2,936	(1)		37,008	36,392	33,518
Total program expenditures	140,825	2,936	9,787	1,429	126,673	133,108	119,348
Public debt charges, Table 3.9	37,735				37,735	42,094	42,094
Total expenditures [3]	178,560	2,936	9,787	1,429	164,408	175,202	161,442

[1] Reflected on the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of this volume.

[2] Additional information on the consolidated Crown corporations is provided in Section 4 of this volume.

[3] Additional information is provided in Table 2a in Section 1 of Volume II (Part I).

Chart 3C presents total net expenditures by type for the current fiscal year, while Chart 3D compares total net expenditures for the last ten fiscal years.

CHART 3C

TOTAL NET EXPENDITURES BY TYPE FOR THE YEAR ENDED MARCH 31, 2002

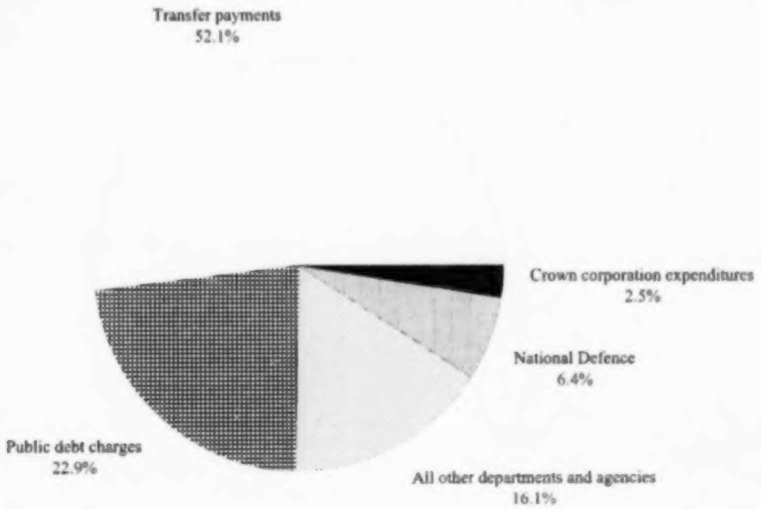
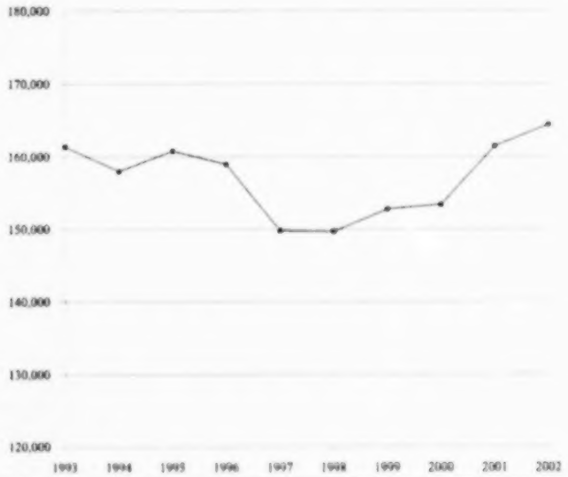


CHART 3D

TOTAL NET EXPENDITURES FOR THE YEAR ENDED MARCH 31

(in millions of dollars)



On a day-to-day basis, organizations within the Government entity transact with each other and thus contribute to the amounts of revenues and expenditures recorded in the accounts. In preparing the financial statements, these "internal transactions" are eliminated so as to report on the basis of transactions with outside parties only. Table 3.7 provides details of internal expenditure transactions and shows the total of expenditures transacted by the Government with all sources.

TABLE 3.7
EXPENDITURES BY SOURCE

(in millions of dollars)

	Gross expenditures	Less tax credits and repayments	Less revenues of consolidated Crown corporations	Less revenues netted against expenditures		Net expenditures
				External revenues	Internal revenues	
External transactions	178,560	9,787	1,429	2,936		164,408
Internal transactions —						
Canada Customs and Revenue Agency	84				78	6
Canadian Heritage	51				21	30
Environment	46				34	12
Foreign Affairs and International Trade	(20)					(20)
Industry	76				68	8
National Defence	111				12	99
Public Works and Government Services	1,939				1,850	89
Solicitor General	79				5	74
Transport	58				36	22
Treasury Board	161				146	15
Other	256				37	219
Total internal transactions	2,841				2,287	554
Total expenditures	181,401	9,787	1,429	2,936	2,287	164,962

Government Spending

Government spending consists of four major types:

- transfer payments;
- Crown corporation expenditures;
- other program expenditures; and,
- public debt charges.

Transfer payments

Transfer payments include:

- payments to persons for income support or income supplement. Assistance is based on age, family status, income, and employment criteria;
- payments to provinces and territories under two main programs:
    - fiscal arrangements: unconditional fiscal transfer payments to lower income provinces including subsidies under the Constitution Acts; and,
    - Canada Health and Social Transfers are replacing the Canada Assistance Plan and Established Program Financing as a major means for providing the federal share of social programs administered by the provinces;
- other transfer payments, including various subsidies paid through federal programs to stabilize market prices for commodities, for the development of new technologies, for the conduct of research, for the establishment of new jobs through support for training, for the promotion of educational and cultural activities, and other miscellaneous payments.

Table 3.8 presents a comparative analysis by province of certain transfer payments.

TABLE 3.8
CERTAIN TRANSFER PAYMENTS BY PROVINCE

(in millions of dollars)

	Old age security benefits [1]	Employment insurance benefits	Fiscal arrangements	Alternative payments for standing programs	Canada health and social transfer	Other	Canada child tax benefits	Total
Newfoundland and Labrador	517	832	1,155		315			2,819
	496	*743*	*1,163*		*307*	*17*		*2,726*
Prince Edward Island	133	195	292		82			702
	129	*165*	*262*		*77*	*5*		*638*
Nova Scotia	874	630	1,473		563			3,540
	695	*584*	*1,315*		*527*	*31*		*3,152*
New Brunswick	719	734	1,323		451			3,227
	847	*640*	*1,152*		*420*	*25*		*3,084*
Quebec	6,762	4,100	4,235	(2,662)	4,425			16,860
	6,476	*3,470*	*5,084*	*(2,460)*	*4,288*	*239*		*17,097*
Ontario	8,946	3,926	7		6,121			19,000
	8,519	*2,838*	*7*		*5,005*	*380*		*16,749*
Manitoba	1,032	389	1,340		685			3,446
	1,005	*335*	*1,265*		*638*	*37*		*3,280*
Saskatchewan	990	303	495		609			2,397
	967	*298*	*178*		*553*	*33*		*2,029*
Alberta	1,978	867	5		1,604			4,454
	1,881	*736*	*4*		*1,642*	*98*		*4,361*
British Columbia	3,209	1,707	229		2,410			7,555
	3,058	*1,380*	*3*		*2,491*	*132*		*7,064*
Total provinces	25,160	13,683	10,554	(2,662)	17,265			64,000
	24,073	*11,189*	*10,433*	*(2,460)*	*15,948*	*997*		*60,180*
Northwest Territories	20	24	321		(7)			358
	20	*25*	*327*		*7*	*1*		*380*
Nunavut		13	641		17			671
		8	*593*		*25*	*1*		*627*
Yukon Territory	12	26	355		25			418
	11	*23*	*572*		*20*	*1*		*627*
International	173	2						175
	155	*2*						*157*
Sub-total	25,365	13,748	11,871	(2,662)	17,300			65,622
	24,259	*11,247*	*11,925*	*(2,460)*	*16,000*	*1,000*		*61,971*
Provision for valuation and other items			(268)			375		107
		197	*542*		*(2,500)*			*(1,761)*
Total (Net)	25,365	13,748	11,603	(2,662)	17,300	375		65,729
	24,259	*11,444*	*12,467*	*(2,460)*	*13,500*	*1,000*		*60,210*
Add tax credits and repayments	(733)						7,557	6,824
	(592)						*6,811*	*6,219*
Total (Gross)	24,632	13,748	11,603	(2,662)	17,300	375	7,557	72,553
	23,667	*11,444*	*12,467*	*(2,460)*	*13,500*	*1,000*	*6,811*	*66,429*

Amounts in roman type are 2001-2002 transfer payments.
Amounts in *italic* type are 2000-2001 transfer payments.
[1] Includes the guaranteed income supplement and the spouse's allowance.

Crown corporation expenditures

Crown corporation expenditures include the net expenditures (expenditures less revenues) of consolidated Crown corporations and the expenditures related to enterprise Crown corporations.

Other program expenditures

Other program expenditures include defence spending, as well as Government administration and specific services delivered to the public. This spending covers the operating and capital costs associated with programs directly delivered by the federal Government such as food inspection, the Coast Guard, the federal court system, the operation of health facilities for natives and veterans, and the national parks system, to name just a few.

Public debt charges

Public debt charges include the interest on unmatured debt and on pension and other accounts, the amortization of premiums, discounts and commissions on unmatured debt, and the servicing costs and the costs of issuing new borrowings.

A comparative summary of public debt charges is presented in Table 3.9. The table also discloses the reconciling items between total public debt charges as reported in the ministerial section of the Department of Finance (Section 7) of Volume II (Part I) and the total net expenditures of the public debt indicated in Table 3.6. The reconciling items include the expenditures of the consolidated specified purpose accounts and the provision for valuation and other items.

TABLE 3.9
PUBLIC DEBT CHARGES (1)

(in millions of dollars)

	2001-2002	2000-2001
Unmatured debt—		
Interest on:		
Marketable bonds	20,940	22,956
Canada savings and Canada premium bonds	1,290	1,740
Bonds for Canada Pension Plan	346	361
Promissory Note - TD Trust Company		1
Promissory notes - Montreal Trust Company	2	3
Canada notes	26	34
Euro medium term notes	137	239
	22,741	*25,334*
Amortization of premiums, discounts and commissions on:		
Treasury bills	3,474	4,576
Marketable bonds	845	675
Canada bills	192	345
Canada savings and Canada premium bonds	14	26
	4,525	*5,622*
Servicing costs and costs of issuing new borrowings	134	121
Total public debt charges related to unmatured debt	27,400	31,077
Pension and other accounts—		
Interest on:		
Public sector pensions—Superannuation accounts	12,229	13,029
Canada Pension Plan	215	337
Government Annuities Account	33	30
Deposit and trust accounts	71	63
Other specified purpose accounts	231	251
	12,779	*13,710*
Other accounts	46	81
Total public debt charges related to pension and other accounts	12,825	13,790
Consolidated specified purpose accounts—		
Interest on:		
Employment Insurance Account	1,087	1,565
Agricultural Commodities Stabilization Accounts	(2)	(2)
Other	15	17
Total public debt charges related to consolidated specified purpose accounts	1,102	1,581
Total public debt charges (3)	41,328	46,448
Provision for valuation and other items	(2,490)	(2,773)
	38,838	*43,675*
Less: total public debt charges related to consolidated specified purpose accounts	1,102	1,581
Total net/gross public debt charges with outside parties (1)	37,735	42,094

(1) A summary is provided in Table 2a in Section 1 of Volume II (Part I).
(2) Less than $500,000.
(3) Additional details are provided in Section 9 of Volume II (Part II).

Expenditures by Standard Object

Table 3.10 presents total expenditures by standard object on both a gross and net basis for the current fiscal year.

TABLE 3.10
TOTAL EXPENDITURES BY STANDARD OBJECT

(in millions of dollars)

		Less:		
	Total expenditures	Internal expenditures	Internal revenues netted against expenditures	Total external expenditures
Personnel	19,395			19,395
Transportation and communications	2,411	38	156	2,217
Information	394	6	27	361
Professional and special services	6,489	276	1,141	5,072
Rentals	1,388	81	333	974
Purchased repair and maintenance	2,218	54	221	1,943
Utilities, materials and supplies	2,200	11	47	2,142
Acquisition of land, buildings and works	884	59	242	583
Acquisition of machinery and equipment	4,023	16	65	3,942
Transfer payments	95,371			95,371
Public debt charges	37,735			37,735
Other subsidies and payments	8,893	13	55	8,825
Total gross expenditures	181,401	554	2,287	178,560
Add:				
Employment Insurance Account	1,408	126	1,282	
Less:				
Revenues netted against expenditures—				
External revenues	2,936			2,936
Internal revenues	3,569		3,569	
Revenues of consolidated Crown corporations	1,429			1,429
Tax credits and repayments	9,787			9,787
Cost credited to non-tax revenues	126	126		
	(16,439)		(2,287)	(14,152)
Total net expenditures	164,962	554		164,408

Expenditures under Statutory Authorities

Spending authorities provided by statutory authorities are for specified purposes and for such amounts and such time as the acts prescribe. These spending authorities do not generally lapse at the end of the year in which they were granted. Expenditures under such authorities account for more than two-thirds of the total net expenditures each year.

Table 3.11 presents a comparative summary of these statutory expenditures. The table also discloses the reconciling items between total ministerial expenditures under statutory authorities and total net statutory expenditures. The reconciling items include the statutory expenditures of the consolidated specified purpose accounts and the provision for valuation. External revenues netted against expenditures have been added to the total net statutory expenditures to obtain the total gross statutory expenditures with outside parties.

TABLE 3.11
EXPENDITURES UNDER STATUTORY AUTHORITIES

(in millions of dollars)

	2001-2002			2000-2001		
Public debt charges			41,328			46,448
Old age security payments (*Old Age Security Act*)			19,756			18,840
Canada health and social transfer (Part V—*Federal-Provincial Fiscal Arrangements Act*)			17,300			13,500
Fiscal equalization (Part I— *Federal-Provincial Fiscal Arrangements Act*)			11,108			10,951
Guaranteed income supplement payments (*Old Age Security Act*)			5,217			5,031
Payments for the pay equity settlement pursuant to section 30 of the *Crown Liability and Proceedings Act*			55			3,021
Payment to the Canada Health and Social transfer Supplement Trust for Health Care *(Budget implementation Act, 1999)*						2,500
Grant to the Canada Foundation for Innovation (*Budget Implementation Act, 1997*			1,250			
Payment to a trust to provide funding to provinces for purchase and installation of medical diagnostic and treatment equipment under the *Canada Health Care, Early Childhood Development and Other Social Services Funding Act*						1,000
Allowance payments (*Old Age Security Act*)			392			388
Grants to the trustees of Registered Education Savings Plans pursuant to Part III.I of the *Department of Human Resources Development Act*			334			434
Superannuation, supplementary retirement benefits, death benefits and other pensions—[1]						
Public Service—						
Government's matching contributions to the Public Service Superannuation Account	1,550			1,496		
Government's contribution as employer to the Employment Insurance Account	260			298		
Government's matching contributions to the Canada and the Quebec Pension Plans	401			347		
Government's matching contributions to the Death Benefit Account	39			12		
		2,250			2,153	
Less: recoveries from revolving funds		63			66	
			2,187			2,087
Canadian Forces—						
Government's matching contribution to the Canadian Forces Superannuation Account		529			521	
Statutory payments under the *Supplementary Retirement Benefits Act*		10			11	
Government's contribution as employer to the Employment Insurance Account		72			82	
Government's matching contribution to the Canada and the Quebec Pension Plans		96			82	
Government's matching contribution to the Death Benefit Account		(1)			2	
			706			698
Royal Canadian Mounted Police—						
Government's matching contribution to the Royal Canadian Mounted Police Superannuation Account		185			174	
Statutory payments under the *Supplementary Retirement Benefits Act*		17			9	
Government's contribution as employer to the Employment Insurance Account					21	
Government's matching contribution to the Canada and the Quebec Pension Plans					25	
			202			229
All other statutory expenditures			13			5,253
Total ministerial expenditures under statutory authorities			99,848			110,380
Consolidated specified purpose accounts—						
Employment Insurance Account			13,752			11,029
Other			1,585			1,487
Total expenditures of consolidated specified purpose accounts			15,337			12,516
Provision for valuation and other items			(403)			(8,403)
Total net statutory expenditures with outside parties			114,782			114,493
External revenues netted against expenditures			2,935			2,874
Total gross statutory expenditures with outside parties			117,717			117,367

[1] Details related to other pension accounts such as the Members of Parliament Retiring Allowances Account are not included.

ACCUMULATED DEFICIT

The accumulated deficit account represents the net accumulation of annual deficits and surpluses of the Government of Canada since Confederation, together with certain amounts charged or credited directly to this account reflecting changes in accounting policies introduced over the years. The accumulated deficit is equal to the excess of recorded liabilities over total assets.

A Statement of Revenues, Expenditures and Accumulated Deficit is published in Section 1 of this volume.

Table 3.12 presents a ten year comparative statement of the accumulated deficit, in terms of total liabilities and total assets. Chart 3E presents the accumulated deficit for the last ten fiscal years.

TABLE 3.12
STATEMENT OF ACCUMULATED DEFICIT IN TERMS OF TOTAL LIABILITIES AND TOTAL ASSETS

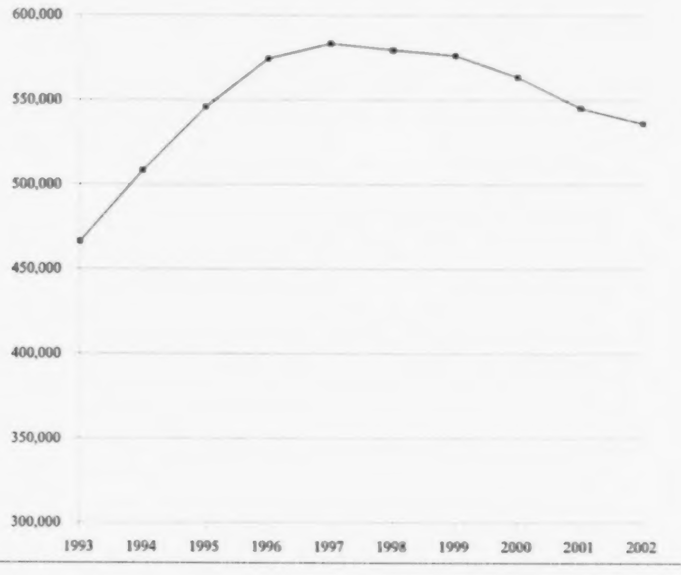
(in millions of dollars)

At March 31	Total liabilities	Less total assets	Accumulated deficit [1] Amount	Accumulated deficit [1] Increase (Decrease)
2002	624,110	87,621	536,489	(8,907)
2001	632,876	87,480	545,396	(18,148)
2000	638,680	75,136	563,544	(12,713)
1999	640,301	64,044	576,257	(3,112)
1998	638,525	59,156	579,369	(3,817)
1997	640,657	57,471	583,186	8,897
1996	624,701	50,412	574,289	28,617
1995	584,798	39,126	545,672	37,462
1994	546,437	38,227	508,210	42,012
1993	503,884	37,686	466,198	41,021

[1] Accumulated deficits have been restated. See note 3 iv in Section 1 of this volume.

CHART 3E
ACCUMULATED DEFICIT AT MARCH 31

(in millions of dollars)



SECTION 4

2001-2002

PUBLIC ACCOUNTS OF CANADA

Consolidated Accounts

CONTENTS

	Page
Consolidated Crown corporations	4.3
Summary financial statements of consolidated Crown corporations	4.3
Contingent liabilities of consolidated Crown corporations	4.8
Financial assistance under budgetary appropriations to consolidated Crown corporations	4.9
Consolidated specified purpose accounts	4.10
Insurance Accounts	4.12
Other Consolidated Specified Purpose Accounts	4.14
Endowment Principal	4.15
Supplementary statement—Employment Insurance Account	4.16

CONSOLIDATED CROWN CORPORATIONS

This section provides all related information on consolidated Crown corporations. Consolidated Crown corporations are those Crown corporations who rely on Government funding as their principal source of revenue.

Consolidation involves the combination of the accounts of these corporations on a line-by-line and uniform basis of accounting and eliminating inter-organizational balances and transactions. Before these balances and transactions can be eliminated, the corporations' accounts must be adjusted to the Government basis of accounting. Most corporations follow generally accepted accounting principles (GAAP) used by private sector companies. The most significant difference between GAAP and the Government basis of accounting is that under GAAP, non-financial assets such as buildings, machinery, equipment and inventories are reflected as assets and amortized over their respective lives or as they are consumed or used. The Government treats the acquisition of non-financial assets as expenditures in the year of acquisition.

Summary Financial Statements of Consolidated Crown Corporations

The following tables display details of the assets, liabilities, revenues and expenses of the consolidated Crown corporations.

For those corporations having other year ends than March 31, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

Tables 4.1 and 4.2 summarize the financial transactions and results of operations as reported by the consolidated Crown corporations.

Financial assets include cash, receivables, loans and investments. Financial assets are segregated between third parties and Government and Crown corporations. The financial assets reported under Government and Crown corporations represent receivables and, loans and investments between related parties. Physical assets and deferred charges are assets such as property, plant and equipment and inventories that are accounted for under generally accepted accounting principles by most corporations which differ from those of the Government. Liabilities include payables, borrowings and other obligations. Liabilities are segregated between third parties and Government and Crown corporations. Borrowings from third parties represent long-term debts payable of the corporations. Other third party liabilities are amounts due for purchases, employee benefits, various accruals, capital leases and like items. The liabilities reported under Government and Crown corporations represent payables and borrowings between related parties.

Revenues are the inflow of cash, receivables and other consideration arising in the course of ordinary activities of a corporation, normally the sale of goods, the rendering of services and the use by others of enterprise resources yielding interest, royalties and dividends. Revenues are segregated between third parties and Government and Crown corporations. Government and Crown corporations' revenues are broken down further to identify revenues arising from normal operations and financial assistance received or receivable from the Government in respect of the current year's operations. Expenses are the outflow or reduction of assets or incurrence of liabilities resulting from a corporation's ordinary revenue generating or service delivery activities. Expenses are segregated between third parties and Government and Crown corporations. Revenues and expenses are used to determine the net income or loss of the Crown corporation. Equity transactions other than current year's net income or loss are segregated between adjustments and transactions with the Government. Adjustments include prior period adjustments and other items affecting equity as recorded by the corporations. Equity transactions with the Government include dividends declared or transfers of profits to the Government as well as capital transactions with the Government. The line "Conversion to the Government accounting basis for consolidation purposes" represents the adjustments required to bring the corporations' generally accepted accounting principles basis of accounting to the Government's basis of accounting.

These tables present consolidated financial information on consolidated parent Crown corporations and financial information on wholly-owned subsidiaries that are unconsolidated with their parent corporation, but consolidated directly in the financial statements of the Government. The *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada* includes a complete list of all parent Crown corporations, wholly-owned subsidiaries, other subsidiaries and associates.

Consolidated Crown corporations are also categorized as being either agents or non-agents of the Crown. Agency status may be expressly stated in the incorporating legislation or conferred under the provisions of the *Government Corporations Operation Act*. In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by consolidated agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. There were no borrowings by consolidated agent Crown corporations for the year ended March 31, 2002. Contingent liabilities of consolidated corporations are presented in Table 4.3.

A summary of financial assistance under Government budgetary appropriations to consolidated Crown corporations for the year ended March 31, 2002 is provided in Table 4.4. Differences in figures reported in Table 4.2 and those reported in Table 4.4 result from the use of different accounting policies and from items in transit.

TABLE 4.1

FINANCIAL POSITION OF CONSOLIDATED CROWN CORPORATIONS — ASSETS AND LIABILITIES FOR THE YEAR ENDED MARCH 31, 2002

(in thousands of dollars)

	Assets			
	Financial			
Crown corporations [1]	Third parties	Government and Crown corporations	Physical assets and deferred charges	Total assets
Atomic Energy of Canada Limited	220,815	10,998	692,190	924,003
Canada Council for the Arts	294,275	5,190	23,491	322,956
Canada Lands Company Limited — Old Port of Montreal Corporation Inc	5,705		13,880	19,585
Canada Mortgage and Housing Corporation — Minister's Account				
Canadian Broadcasting Corporation	185,057	161,245	1,171,733	1,518,035
Canadian Dairy Commission — Dairy Support Operation Financed by the Government of Canada		1,652		1,652
Canadian Film Development Corporation	19,492	37,183	6,627	63,302
Canadian Museum of Civilization	38,616	1,860	18,371	58,847
Canadian Museum of Nature	9,601	537	36,823	46,961
Canadian Race Relations Foundation	2,476	24,000	64	26,540
Canadian Tourism Commission	30,029	14,436	2,178	46,643
Cape Breton Growth Fund Corporation	41,295		29	41,324
Defence Construction (1951) Limited	2,286	3,681	1,447	7,414
Enterprise Cape Breton Corporation	8,219	5,427	682	14,328
Federal Bridge Corporation Limited, The[2]	21,559	14,052	107,856	143,467
International Development Research Centre	49,667	4,153	6,779	60,599
Marine Atlantic Inc	6,197		225,190	231,387
National Arts Centre Corporation	10,002	340	17,747	28,089
National Capital Commission	112,211	3,490	471,393	587,094
National Gallery of Canada	13,530	4,698	13,803	32,031
National Museum of Science and Technology	4,279	1,459	10,777	16,515
Queens Quay West Land Corporation	5,901			5,901
Standards Council of Canada	2,392	1,558	2,038	5,988
VIA Rail Canada Inc	97,410	24,504	604,793	726,707
Total	1,181,014	320,463	3,427,891	4,929,368
Conversion to the Government accounting basis for consolidation purposes	839		3,427,891	3,428,730
Total on the Government accounting basis	1,180,175	320,463		1,500,638

[1] All Crown corporations listed in this table are parent Crown corporations except for the Old Port of Montreal Corporation Inc.

[2] The financial information of the Federal Bridge Corporation Limited is consolidated to include the figures of its subsidiaries The Jacques Cartier and Champlain Bridges Incorporated and the Seaway International Bridge Corporation Limited.

Liabilities					
Third parties		Government and Crown corporations	Total liabilities	Equity of Canada	Total liabilities and equity
Borrowings	Other				
	682,058	57,174	739,232	184,771	924,003
	113,090	35	113,125	209,831	322,956
	8,484	10,788	19,272	313	19,585
	731,330	662,652	1,393,982	124,053	1,518,035
	1,652		1,652		1,652
	8,545	15,896	24,441	38,861	63,302
	19,169	17,673	36,842	22,005	58,847
	38,494	11,195	49,689	(2,728)	46,961
	70		70	26,470	26,540
	11,104	21,133	32,237	14,406	46,643
	2,586	213	2,799	38,525	41,324
	4,370	440	4,810	2,604	7,414
	9,073	401	9,474	4,854	14,328
	20,589	72,618	93,207	50,260	143,467
	18,279	32,449	50,728	9,871	60,599
	2,335	221,507	223,842	7,545	231,387
	11,923	15,796	27,719	370	28,089
	66,626	1,565	68,191	518,903	587,094
	10,155	19,051	29,206	2,825	32,031
	4,056	12,505	16,561	(46)	16,515
	2,933	31,300	34,233	(28,332)	5,901
	3,110	849	3,959	2,029	5,988
	28,572	603,942	632,514	94,193	726,707
	1,798,603	1,809,182	3,607,785	1,321,583	4,929,368
	1,037,835	1,564,106	2,601,941	826,789	3,428,730
	760,768	245,076	1,005,844	494,794	1,500,638

TABLE 4.2

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF CONSOLIDATED CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 2002

(in thousands of dollars)

	Revenues			
		Government and Crown corporations		
Crown corporations	Third parties	Financial assistance	Other	Total
Atomic Energy of Canada Limited	520,489	158,319	12,531	691,339
Canada Council for the Arts	2,143	151,776	1,472	155,391
Canada Lands Company Limited — Old Port of Montreal Corporation Inc.	13,539	9,151	807	23,497
Canada Mortgage and Housing Corporation — Minister's Account		1,909,887		1,909,887
Canadian Broadcasting Corporation	514,640	840,404	151,094	1,506,138
Canadian Dairy Commission — Dairy Support Operation Financed by the Government of Canada		32,678		32,678
Canadian Film Development Corporation	28,439	168,638	929	198,006
Canadian Museum of Civilization	11,906	53,473	3,212	68,591
Canadian Museum of Nature	2,431	22,695	651	25,777
Canadian Race Relations Foundation	1,274			1,274
Canadian Tourism Commission	8,003	85,408	747	94,158
Cape Breton Growth Fund Corporation	4,359		25,100	29,459
Defense Construction (1951) Limited	102		20,052	20,154
Enterprise Cape Breton Corporation	1,176	37,608		38,784
Federal Bridge Corporation Limited, The	12,091	26,726		38,817
International Development Research Centre	14,166	95,095	39,014	148,275
Marine Atlantic Inc	59,613	37,390	21,240	118,243
National Arts Centre Corporation	22,045	21,628	5,591	49,264
National Capital Commission	34,462	101,887	4,583	140,932
National Gallery of Canada	7,901	36,837		44,738
National Museum of Science and Technology	4,215	23,651	(1,199)	26,667
Queens Quay West Land Corporation	18,407	4,000		22,407
Standards Council of Canada	4,781	6,737	952	12,470
VIA Rail Canada Inc	259,962	164,330	49,689	473,981
Total	1,546,144	3,988,318	336,465	5,870,927
Conversion to the Government accounting basis for consolidation purposes	53,033	423,674	(240,052)	236,655
Total on the Government accounting basis	1,599,177	4,411,992	96,413	6,107,582

The accompanying notes to Table 4.1 are an integral part of this table.

Expenses						Equity transactions with Government		
Third parties	Government and Crown corporations	Total	Net income (loss)	Equity beginning of year	Adjustments	Dividends	Capital	Equity end of year
581,258	58,415	639,673	51,666	82,989	3,116		47,000	184,771
162,330		162,330	(6,939)	216,638			132	209,831
23,154		23,154	343	(10)	(20)			313
1,808,325	101,562	1,909,887						
1,468,004	26,741	1,494,745	11,393	108,660			4,000	124,053
32,678		32,678						
193,447	2,364	195,811	2,195	36,666				38,861
60,526	6,372	66,898	1,693	20,312				22,005
24,639	3,596	28,235	(2,458)	(270)				(2,728)
1,530		1,530	(256)	26,726				26,470
80,092	5,800	85,892	8,266	9,527	(3,387)			14,406
8,094	833	8,927	20,532	17,993				38,525
20,140		20,140	14	2,590				2,604
12,750	25,098	37,848	936	3,918				4,854
41,721		41,721	(2,904)	53,164				50,260
138,560		138,560	9,715	156				9,871
112,412		112,412	5,831	1,714				7,545
45,757	3,265	49,022	242	128				370
96,518	8,666	105,184	35,748	484,247	(1,092)			518,903
35,611	8,740	44,351	387	2,438				2,825
26,568	1,668	28,236	(1,569)	1,523				(46)
6,497		6,497	15,910	(44,242)				(28,332)
11,888	178	12,066	404	1,626				2,030
391,527	18,607	410,134	63,847	30,061			285	94,193
5,384,026	271,905	5,655,931	214,996	1,056,554	(1,383)		51,417	1,321,584
130,715	(82,552)	48,163	188,492	(965,248)	1,383		(51,417)	(826,790)
5,514,741	189,353	5,704,094	403,488	91,306				494,794

Contingent Liabilities of Consolidated Crown Corporations

Table 4.3 summarizes the contingent liabilities of the consolidated Crown corporations. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 4.3

CONTINGENT LIABILITIES OF CONSOLIDATED CROWN CORPORATIONS

(in thousands of dollars)

	March 31, 2002
Agent Crown corporations	
Canada Lands Company Limited — Old Port of Montreal Corporation Inc.	837
Canadian Film Development Corporation—Loan guarantees	766
Defence Construction (1951) Limited—Contract disputes	6,962
National Capital Commission—Miscellaneous litigations and agreements	37,831
	46,396
Non-agent Crown corporations	
International Development Research Centre	800
Marine Atlantic Inc.—Site contamination lawsuit, miscellaneous litigations	8,799
Total	55,995

Financial Assistance Under Budgetary Appropriations to Consolidated Crown *Corporations*

Table 4.4 summarizes financial assistance under budgetary appropriations for both consolidated agent and non-agent Crown corporations. It should be read in conjunction with Table 4.2. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts to cover operating expenses and (b) amounts for capital expenditures.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

TABLE 4.4

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO CONSOLIDATED CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 2002

(in thousands of dollars)

	Financial assistance under budgetary appropriations[1]	Purpose	
		Operations	Capital expenditures
Agent Crown corporations			
Atomic Energy of Canada Limited	211,240	211,240	
Canada Lands Company Limited — Old Port of Montreal Corporation Inc	11,325	11,325	
Canada Mortgage and Housing Corporation[2]	1,909,887	1,909,887	
Canadian Broadcasting Corporation	982,885	840,404	142,481
Canadian Tourism Commission	103,688	103,688	
Canadian Film Development Corporation[3]	170,843	170,843	
Canadian Museum of Civilization	53,735	53,735	
Canadian Museum of Nature	26,235	26,235	
Enterprise Cape Breton Corporation	37,608	37,608	
Federal Bridge Corporation Limited, The	92,860	92,860	
National Capital Commission	101,708	65,474	36,234
National Gallery of Canada	43,234	37,234	6,000
National Museum of Science and Technology	24,650	24,650	
	3,769,897	*3,585,182*	*184,715*
Non-agent Crown corporations			
Canada Council for the Arts	154,287	154,287	
International Development Research Centre	98,889	98,889	
Marine Atlantic Inc	36,784	36,784	
National Arts Centre Corporation	30,994	30,994	
Standards Council of Canada	6,940	6,940	
Queens Quay West Land Corporation	4,000	4,000	
VIA Rail Canada Inc	310,201	310,201	
	642,095	*642,095*	
Total	4,411,992	4,227,277	184,715

[1] Excludes grants and contributions paid to agent and non-agent consolidated Crown corporations where they qualify as members of a general class of recipients.

[2] Includes budgetary appropriations for Government programs known as the "Minister's Account".

[3] Includes a contribution of $64,975 from the Canadian Television Fund under the Department of Canadian Heritage.

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

Consolidated specified purpose accounts are special categories of revenues and expenditures which report transactions of certain accounts where enabling legislation requires that revenues be earmarked, and that related payments and expenditures be charged against such revenues. They are used principally where the activities are similar in nature to departmental activities and the transactions do not represent liabilities to third parties but in essence constitute Government revenues and expenditures.

The transactions of these accounts are reported with revenues and expenditures, in order to provide a more comprehensive reporting of the Government's operating results.

Further, enabling legislation requires that the transactions in each of these accounts be accounted for separately. Table 4.5 presents a summary of the balances and transactions of these accounts, in the manner required by legislation. A narrative description is provided for accounts reported in Table 4.5. Such description follows the same presentation order as the respective table.

The financial statements of the Employment Insurance Account, together with the Auditor General's report thereon, are presented at the end of this section.

TABLE 4.5

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS[1]

		Receipts and other credits		Payments and other charges		
	April 1/2001	External transactions	Internal transactions	External transactions	Internal transactions	March 31/2002
	$	$	$	$	$	$
Insurance Accounts—						
Agriculture and Agri-Food—						
Western Grain Stabilization Account	27,176,137	19,913				27,196,050
Less: interest-bearing loans	1,112,000,000					1,112,000,000
	(1,084,823,863)	*19,913*				*(1,084,803,950)*
Crop Reinsurance Fund	330,836,900	13,342,906				344,179,806
Less: interest-bearing loans	277,514,751					277,514,751
	53,322,149	*13,342,906*				*66,665,055*
Agricultural Commodities Stabilization Accounts	263,800			3,884		259,916
	(1,031,237,914)	*13,362,819*		*3,884*		*(1,017,878,979)*
Finance—						
Investors' Indemnity Account	45,303					45,303
Health—						
Health Insurance Supplementary Account	28,387					28,387
Human Resources Development—						
Employment Insurance Account, Table 4.6	35,178,336,914[2]	18,051,897,474	1,449,027,094	13,907,921,908	1,408,703,718	39,362,635,856
Natural Resources—						
Canadian Nuclear Safety Commission—						
Nuclear Liability Reinsurance Account	551,921	1,500				553,421
Transport—						
Ship-Source Oil Pollution Fund	304,809,154	33,615	15,192,225	3,543,524		316,491,470
Total insurance accounts	34,452,533,765	18,065,295,408	1,464,219,319	13,911,469,316	1,408,703,718	38,661,875,458

TABLE 4.5

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—*Concluded*

		Receipts and other credits		Payments and other charges		
	April 1/2001	External transactions	Internal transactions	External transactions	Internal transactions	March 31/2002
	$	$	$	$	$	$
Other Consolidated Specified Purpose Accounts—						
Canadian Heritage—						
National Battlefields Commission—Trust Fund Account	490,856	155,500	15,400	252,214		409,542
Parks Canada Agency—New Parks and Historic Sites Accounts	934,276	520,794	16,512,700	3,810,920	1,028,998	13,127,852
	1,425,132	*676,294*	*16,528,100*	*4,063,134*	*1,028,998*	*13,537,394*
Environment—						
Environmental Damages Fund	347,894	227,775		142,181		433,488
Finance—						
Canadian Commercial Bank and Northland Bank Holdback Account	246,223,464					246,223,464
Fisheries and Oceans—						
Supplementary Fines Fish Account	515,011	314,551		242,934	335	586,293
Indian Affairs and Northern Development—						
Environmental Studies Research Fund	27,191			(208,942)		236,133
Natural Resources—						
Environmental Studies Research Fund	888,583	(138,088)	1,087,267	(138,088)	800,000	1,175,850
Privy Council—						
Canadian Transportation Accident Investigation and Safety Board—						
Flight Recorder Software Systems Account						
Public Works and Government Services—						
Seized Property Proceeds Account	8,301,822	(33,491)	13,549,801	3,006,195	7,247,864	11,564,073
Transport—						
Fines for the Transportation of Dangerous Goods	133,873	128,500				262,373
Total Other Consolidated Specified Purpose Accounts	257,862,970	1,175,541	31,165,168	7,107,414	9,077,197	274,019,068
Endowment Principal—						
Canadian Heritage—						
Parks Canada Agency—						
Mackenzie King trust account	270,275			45,275		225,000
Health—						
Canadian Institutes of Health Research—						
Endowments for Health research	75,000	65,267				140,267
Industry—						
Social Sciences and Humanities Research Council—						
Queen's Fellowship Fund	250,000					250,000
Total Endowment Principal	595,275	65,267		45,275		615,267
Total	34,710,992,010	18,066,536,216	1,495,384,487	13,918,622,005	1,417,780,915	38,936,509,793

---

(1) Certain Consolidated Specified Purpose Accounts that were previously reported in Table 4.5, have been transferred to Section 6 in either Table 6.29 "Other Specified Purpose Accounts" or Table 6.32 "Deferred Revenue—Specified Purpose Accounts".

(2) The opening balance has been restated by $116,219,586. See Table 4.6 for additional information.

Insurance Accounts

For the following Insurance Accounts, receipts and other credits from outside parties of $18,065 million (18,744 million in 2001) are reported as revenues, while payments and other charges to outside parties of $13,911 million ($11,193 million in 2001) are reported as expenditures in the Statement of Revenues, Expenditures and Accumulated Deficit.

Receipts and other credits of $1,464 million ($1,879 million in 2001) and payments and other charges of $1,409 million ($1,289 million in 2001) internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Western Grain Stabilization Account

The purpose of the *Western Grain Stabilization Act* was to protect prairie grain producers from unexpected and large income declines, through the stabilization of returns on the production and sale of wheat, oats, barley, rye, domestic mustard seed, canola, flax seed, triticale, mixed grain, sunflower seed, buckwheat, peas, lentils, favabeans and canary seed as well as any other prescribed seed that was produced in the designated area and was a grain for which a grade has been established and designated as "Canada Western" by regulation under the *Canada Grain Act*.

This account recorded funds which were received from:

(a) levies paid by participating producers—levy rate ranging from 1 percent to 4 percent were applied to a participant's grain sales proceeds not exceeding $60,000 per year;

(b) Government contributions were equal to levies paid by producers plus an additional 2 percent of the participant's eligible grain sales proceeds of all participants on which the levy was paid by participants;

(c) interest on the amount that was standing to the credit of the Account at rates and in accordance with the terms and conditions which were determined by the Minister of Finance; and,

(d) advances from the Consolidated Revenue Fund, pursuant to section 45 of the *Western Grain Stabilization Act* when the balance in the Account was not sufficient for the payment of the stabilization payments and other amounts required to be charged to the Account pursuant to section 44 of the *Western Grain Stabilization Act*.

Treatment of the Account's deficit upon termination of the Western Grain Stabilization Account is subject to the provision of subsection 24(3) of the *Farm Income Protection Act*: "The Governor in Council may, by order, fix the day on which the Western Grain Stabilization Account continued pursuant to subsection (1) shall be closed." The *Western Grain Stabilization Act* has been repealed and replaced by the *Farm Income Protection Act* effective April 1, 1991.

Receipts and other credits from outside parties of $20 thousand ($141 thousand in 2001) are reported as revenues in the Statement of Revenues, Expenditures and Accumulated Deficit. This amount represents recoveries of overpayments to producers when the program was active.

Crop Reinsurance Fund

This Fund, continued in the accounts of Canada pursuant to subsection 13(1) of the *Farm Income Protection Act*, provides insurance to participating provinces for costs they incur in operating various crop insurance schemes. The Crop Reinsurance Fund currently operates under the authority of the *Farm Income Protection Act*.

The revenues of the Fund come from moneys paid by the provinces for the purpose of reinsurance and the expenditures of the Fund are moneys paid to the provinces under the terms of reinsurance agreements. When there is insufficient revenues in the Fund to meet payments, the Minister of Finance may authorise an advance of additional funds to cover these obligations. These advances are recovered without interest from future revenues from the provinces.

Receipts and other credits from outside parties of $13 million ($13 million in 2001) are reported as revenues in the Statement of Revenues, Expenditures and Accumulated Deficit.

Agricultural Commodities Stabilization Accounts

The purpose of these accounts was to reduce income loss to producers from market risks through stabilizing prices. Premiums were shared equally by the Government of Canada, the governments of participating provinces and participating producers.

The following accounts are active solely for the collection of accounts receivable as the programs have already terminated:

(a) hogs;

(b) feeder cattle;

(c) slaughter cattle;

(d) feeder calves;

(e) home-raised lambs;

(f) ewe flock;

(g) white pea beans;

(h) kidney/cranberry beans;

(i) other coloured beans;

(j) honey;

(k) onions;

(l) apples; and,

(m) sugar beets.

These accounts are continued in the accounts of Canada pursuant to subsection 16(2) of the *Farm Income Protection Act. The Agricultural Stabilization Act*, under which the commodity accounts formerly operated, has been repealed and replaced by the *Farm Income Protection Act* effective April 1, 1991.

Payments and other charges to outside parties of $4 thousand ("nil" in 2001) are reported as expenditures in the Statement of Revenues, Expenditures and Accumulated Deficit.

Investors' Indemnity Account

Section 57 of the *Financial Administration Act* provides for this account, and for the crediting thereto of the sum of $25,000, such further amounts as are appropriated by Parliament for the purpose of this section, and any recovery of losses referred to in section 58 of the Act. This sum was increased to $50,000 by Treasury Board Submission No. 817667 dated December 12, 1991.

Section 58 of the Act states that the Minister may, in accordance with and subject to regulations, pay out of the account, any losses sustained by subscribers for Government securities, who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid, and losses sustained by any person in the redemption of securities.

Health Insurance Supplementary Account

This account was established pursuant to Vote L16b, *Appropriation Act No. 2, 1973*, to record payments in respect of persons who, through no fault of their own, have lost or been unable to obtain coverage for the insured health services under the *Canada Health Act*, and in accordance with the Federal-Provincial Agreement on Eligibility and Portability. Contributions are made by all provinces to the account in proportion to population and are matched by the Federal Government.

Employment Insurance Account

The *Employment Insurance Act* provides for a compulsory contributory employment insurance program applicable to all employees and employers, with few exceptions.

The Act authorizes that an account be established in the accounts of Canada to be known as the Employment Insurance Account.

The Act provides that the following be credited to the Account: (a) premiums, penalties and interest; (b) refunds of overpayments of benefits and support measures under Part II of the Act; (c) repayments of overpayments made by the Commission under the Labor Market Development Agreements; (d) amounts for services rendered to other Government departments or agencies, or to the public; (e) amounts provided for any other purpose related to employment insurance and authorized by an appropriation administered by the Canada Employment Insurance Commission; and, (f) interest on the balance of the Account at such rates as the Minister of Finance may authorize.

The Act also provides that the following be charged to the Account: (a) benefits, support measures and financial assistance provided under Part II of the Act; (b) contributions to provinces under the Labour Market Development Agreements; (c) costs of administering the Act including administration costs transferred to provinces; and, (d) interest on advances made by the Minister of Finance.

Employee premium rates for each $100 of insurable earnings were $2.25 from April 1, 2001 to December 31, 2001 and $2.20 from January 1, 2002 to March 31, 2002. Employer premium rates are 1.4 times those for employees. Maximum weekly benefits were $413 for the whole period.

Receipts and other credits from outside parties of $18,052 million ($18,732 million in 2001) are reported as revenues, while payments and other charges to outside parties of $13,908 million ($11,185 million in 2001) are reported as expenditures in the Statement of Revenues, Expenditures and Accumulated Deficit.

Receipts and other credits of $1,449 million ($1,862 million in 2001), and payments and other charges of $1,409 million ($1,289 million in 2001), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Table 4.6 presents a statement of the transactions in the Employment Insurance Account. The payments and other charges in Table 4.6, are presented on a modified accrual basis (previously reported on a cash basis). This method is used to permit a direct reconciliation of data with the accounts of Canada and the data in Table 4.5.

TABLE 4.6

TRANSACTIONS IN THE EMPLOYMENT INSURANCE ACCOUNT

(in millions of dollars)

	2001-2002	2000-2001
RECEIPTS AND OTHER CREDITS—		
Premiums—		
Employers and employees	18,342	18,988
Penalties	72	41
Interest earned	1,087	1,565
	19,501	20,594
PAYMENTS AND OTHER CHARGES—		
Benefits	12,855	10,201
Transfers to the provinces—		
Part II	893	890
Administration costs	1,409	1,289
Administration cost transferred to provinces	90	94
Bad debts	69	
	15,316	12,474
Net change	4,185	8,120
Balance at beginning of year	35,178	27,175
	39,363	35,295
Change in presentation		(117)
Balance at end of year	39,363	35,178

Nuclear Liability Reinsurance Account

This account was established pursuant to sections 16 and 17 of the *Nuclear Liability Act*, to record premiums and to provide for payment of claims arising from accidents at an insured facility.

Receipts and other credits from outside parties of $2 thousand ($2 thousand in 2001) are reported as revenues in the Statement of Revenues, Expenditures and Accumulated Deficit.

Ship-Source Oil Pollution Fund

This account was established pursuant to section 702 of the *Canada Shipping Act*, to record levy tonnage payments for oil carried by ships in Canadian waters. Maritime pollution claims, the fee of the Fund Administrator, and related oil pollution control expenses, are to be financed out of the Fund.

Receipts and other credits from outside parties of $34 thousand ($14 thousand in 2001) are reported as revenues, while payments and other charges to outside parties of $4 million ($7 million in 2001) are reported as expenditures in the Statement of Revenues, Expenditures and Accumulated Deficit. Receipts and other credits of $15 million ($17 million in 2001), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Other Consolidated Specified Purpose Accounts

For the following Other Specified Purpose Accounts, receipts and other credits from outside parties of $1 million ($15 million in 2001) are reported as revenues, while payments and other charges to outside parties of $7 million ($11 million in 2001) are reported as expenditures in the Statement of Revenues, Expenditures and Accumulated Deficit.

Receipts and other credits of $31 million ($11 million in 2001), and payments and other charges of $9 million ($20 million in 2001) internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

National Battlefields Commission—Trust Fund Account

This account was established at the creation of the National Battlefields Commission for the purpose of acquiring various properties for the development of the park. The monies are received by way of private contributions, from municipal corporations, provincial governments and others, and deposited for the purposes of the Commission, as prescribed for in its incorporation Act. Following the land acquisitions of the Commission, an amount of money remained in the account and increased over a period of years as a result of interest earned, while the Commission was listed in Schedule C of the *Financial Administration Act*, prior to September 1, 1984.

Parks Canada Agency—New Parks and Historic Sites Accounts

This account was established pursuant to the *Parks Canada Agency Act* to record payments to be used to acquire lands or property required to establish any national park, national historic site or other protected heritage area that has not yet attained full operation status, and to make any related contributions.

Environmental Damages Fund (Formerly Fish Habitat Restoration Account)

This account was established for the management of court orders/awards or other financial compensation to Environment Canada for damages to the environment.

Canadian Commercial Bank and Northland Bank Holdback Account

This account was established to record the amount held from the recovery of monies received from the winding up of Canadian Commercial Bank and Northland Bank.

During the fiscal year, no claims have been received for potential payments from the holdback.

Supplementary Fines Fish Account

The account was established to record the deposit of monies received from persons declared guilty of offences under the *Fisheries Act*, and fined by courts under paragraph 79(2) (f) of the Act.

Indian Affairs and Northern Development—Environmental Studies Research Fund

This account was established pursuant to subsection 76(1) of the *Canada Petroleum Resources Act*. The purpose of the Fund is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this Act or any other Act of Parliament, should be conducted.

Natural Resources—Environmental Studies Research Fund

This account was established pursuant to subsection 76(1) of the *Canada Petroleum Resources Act*. The purpose of the Fund is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this Act or any other Act of Parliament, should be conducted.

Flight Recorder Software System Account

This account was established to record cash contributions and expenditures related to a cost sharing agreement with other government safety organizations who have acquired a software system which was developed by the Canadian Transportation Accident Investigation and Safety Board for use in aircraft accident investigations for the purpose of advancing aviation safety.

During the year, the account was closed.

Seized Property Proceeds Account

This account was established pursuant to section 13 of the *Seized Property Management Act*, to record the net proceeds received from the disposition of seized and forfeited properties to Her Majesty or fines imposed and also monies received from the government of foreign states pursuant to agreements for the purpose of the Act. The Act also provides that the following be charged to the Account: operating expenses incurred in carrying out the purpose of the Act, amounts paid as a result of claims and repayments of advances from the Minister of Finance, interest on drawdown from Seized Property Working Capital Account and distribution of the proceeds to other Government departments and the Consolidated Revenue Fund.

Fines for the Transportation of Dangerous Goods

This account was established pursuant to the *Transportation of Dangerous Goods Act 1992* and related regulations to record fines levied by courts.

Endowment Principal

For the following Endowment Principal Accounts, receipts and other credits from outside parties of $65 thousand ($17 thousand in 2001) are reported as revenues, while payments and other charges to outside parties of $45 thousand ($12 thousand in 2001) are reported as expenditures in the Statement of Revenues, Expenditures and Accumulated Deficit.

Mackenzie King trust account

The late The Right Hon W L Mackenzie King bequeathed Laurier House, Ottawa, and the sum of $225,000, to the Government of Canada. The amount of $225,000 was credited to the account and earns interest, in accordance with the terms of section 3 of the *Laurier House Act*. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research.

Canadian Institutes of Health Research (CIHR)—Endowments for Health Research

This account was established by section 29 of the *Canadian Institutes of Health Research Act*, to record various endowments received from donors for the purpose of health research. The interest received is used for the payment of research grants.

Queen's Fellowship fund—Social Sciences and Humanities Research Council

This fund is an endowment of $250,000 that was established by Vote 45a, *Appropriation Act No. 5, 1973-74*. The interest earned is used for the payment of fellowships to graduate students in certain fields of Canadian studies.

SUPPLEMENTARY STATEMENT

Employment Insurance Account

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements of the Employment Insurance Account have been prepared by management of the Canada Employment Insurance Commission in accordance with the significant accounting policies set out in Note 2 to the financial statements. The integrity and objectivity of the data and the estimates of importance in these financial statements are management's responsibility.

In support of its responsibility, management has developed and maintains books of account, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance as to the reliability of the financial information, and to ensure that the transactions are in accordance with the *Employment Insurance Act* and Regulations, as well as the *Financial Administration Act* and Regulations.

The Employment Insurance Account's external auditor, the Auditor General of Canada, audits the financial statements and reports to the Minister of Human Resources Development.

The financial statements of the Employment Insurance Account are an integral part of the *Public Accounts of Canada*, which are tabled in Parliament and referred to the Standing Committee on Public Accounts for examination purposes.

ALAN WINBERG
Assistant Deputy Minister
Financial and Administrative Services
Human Resources Development Canada

MARYANTONETT FLUMIAN
Vice-Chairperson of the Canada
Employment Insurance Commision

July 26, 2002

AUDITOR'S REPORT

TO THE MINISTER OF HUMAN RESOURCES DEVELOPMENT

I have audited the balance sheet of the Employment Insurance Account as at March 31, 2002 and the statement of operations and accumulated surplus for the year then ended. These financial statements are the responsibility of the management of the Canada Employment Insurance Commission. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Employment Insurance Account as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with the significant accounting policies set out in Note 2 to the financial statements.

I wish to reiterate concerns expressed in previous reports about the size of the accumulated surplus that increased by about $4 billion during the year to $40 billion as at March 31, 2002. This amount is well in excess of $15 billion, the maximum reserve amount considered sufficient by the Chief Actuary of Human Resources Development Canada in his last report which dealth with Employment Insurance premium rates for 2001. As described in Note 5 to the financial statements, the premium rates for 2001 and 2002 were set respectively by the Canada Employment Insurance Commission and the Governor in Council. Neither the Commision nor the Government, in setting these rates, has clarified and disclosed what they consider to be an adequate level of accumulated surplus, the time required to reach that level, and the factors considered. Accordingly, I am unable to conclude that the intent of the *Employment Insurance Act* has been observed in setting the premium rates.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
July 26, 2002

Employment Insurance Account—*Continued*

BALANCE SHEET AS AT MARCH 31, 2002
(in thousands of dollars)

ASSETS	2002	2001	LIABILITIES	2002	2001
Balance of the account with Receiver General for Canada (Note 7)	39,703,968	35,630,446	Unredeemed warrants	103,074	86,812
Premiums receivable	801,000	848,000	Amounts payable (Note 4)	22,982	202,431
Due from claimants (Note 3)	402,835	399,691	Benefits payable	603,811	624,275
				729,867	913,518
			Accumulated surplus (Note 5)	40,177,936	35,964,619
	40,907,803	36,878,137		40,907,803	36,878,137

The accompanying notes and schedule are an integral part of these financial statements.

Approved by:

ALAN WINBERG
Assistant Deputy Minister
Financial and Administrative Services
Human Resources Development Canada

MARYANTONETT FLUMIAN
Vice-Chairperson of the Canada
Employment Insurance Commission

STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 2002
(in thousands of dollars)

	2002	2001
Revenue		
Premiums (Note 6)	18,295,188	18,999,354
Interest on the balance of the account with Receiver General for Canada (Note 7)	1,087,287	1,564,825
Penalties	65,004	75,735
	19,447,479	20,639,914
Expenses		
Benefits and support measures (Note 8 and Schedule)	13,685,672	11,443,868
Administration costs (Note 9)	1,475,954	1,407,995
Bad debts	72,536	25,950
	15,234,162	12,877,813
Surplus for the year	4,213,317	7,762,101
Accumulated surplus at the beginning of the year	35,964,619	28,202,518
Accumulated surplus at the end of the year (Note 5)	40,177,936	35,964,619

The accompanying notes and schedule are an integral part of these financial statements.

Employment Insurance Account—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2002

1. Authority, objective and responsibilities

The Canada Employment Insurance Commission (the Commission), a departmental corporation named in Schedule II to the *Financial Administration Act*, administers the *Employment Insurance Act* (the Act). The Commission is co-managed by the Government, workers and employers. The objective of the Act is to provide short-term financial relief and other assistance to eligible workers. The financial transactions relating to this objective are reported through the Employment Insurance Account.

The Employment Insurance Account (the Account) was established in the accounts of Canada by the Act. All amounts received under the Act are deposited in the Consolidated Revenue Fund and credited to the Account. The benefits and the costs of administration of the Act are paid out of the Consolidated Revenue Fund and charged to the Account.

The Minister of National Revenue is responsible for collecting premiums from employers and employees, and for administering and enforcing the provisions of the Act relating to benefit repayments to be received from higher income claimants.

The *Act*, which came into effect in July 1996, authorizes the Government of Canada to enter into Labour Market Development Agreements with each province and territory on the design and delivery of the active employment benefits and support measures contained in the Act. With the exception of Ontario, agreements with all provinces and territories have been entered into and implemented.

Responsibility sharing varies from one agreement to the other. In some cases, the provinces and territories have full responsibility for delivering the active employment benefits and support measures; in others, the agreement provides for a co-management approach with the federal government.

2. Significant accounting policies

The Account is a component of the Government of Canada reporting entity. In this context, its operations are consolidated with those of the Government and are presented in the financial statements of the Government of Canada. The financial statements of the Account are also presented in Volume 1 of the *Public Accounts of Canada*.

a) Basis of accounting

Revenues and expenses are recorded on the accrual basis of accounting.

b) Revenue - Premiums

Premiums are based on an estimate of the amount to be collected that relates to the year and include adjustments between actual and estimated premiums of previous years.

c) Expenses - Benefits and support measures

Income benefits (or benefits under Part I of the Act) provide temporary income support to claimants while they look for work. Income benefits represent the amounts paid and to be paid to claimants for the period relating to the financial year, less benefit overpayments established by the Commission during the year.

Employment benefits and support measures (or benefits under Part II of the Act) provide financial assistance, namely grants or contributions, to eligible persons to help them re-integrate into the labour market and to third parties to help them provide employment assistance services to unemployed workers. These expenses include the direct costs, excluding administration costs, of financial and employment assistance programs and related measures paid and to be paid to eligible persons and third parties. Overpayments established during the year are deducted from these expenses. Part II expenses also include the transfer payments to the provinces and territories for the design and delivery of programs similar to the employment benefits and support measures.

Claimants with higher income levels than those stated in the Act have to repay benefits received. Estimated benefit repayments received or to be received from those claimants are deducted from benefits and support measures.

d) Administration costs

The costs of administering the Act are based on an estimate of costs incurred by the Commission for the Account and, with the applicable provinces and territories for the labour market development agreements.

e) Asset and liability valuation

Due to the short-term nature, the carrying value of the financial assets and liabilities of the Account approximate their fair value at the end of the year.

Employment Insurance Account—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2002—*Continued*

f) Measurement uncertainty

The preparation of financial statements in conformity with the significant accounting policies set out in Note 2 requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as at the date of the financial statements and revenue and expenses during the reporting period. Actual results could differ from these estimates. The most significant estimates are related to premiums, administration costs, benefit repayments and allowance for doubtful accounts.

g) Cash flow statement

It is management's opinion that a cash flow statement for the Account is not necessary since information concerning operating activities, and their effects on the balance of the account with Receiver General for Canada, are readily apparent in the Statement of Operations and Accumulated Surplus. The Account is not involved in any investing or financing activities.

3. Due from claimants

	2002	2001
	(in thousands of dollars)	
Benefit overpayments to be received	354,670	364,216
Amounts of penalties to be received	245,752	245,015
	600,422	609,231
Less: allowance for doubtful accounts	303,693	285,432
	296,729	323,799
Estimated benefit repayments to be received from higher income claimants	106,106	75,892
	402,835	399,691

The Commission detects overpayments on claims processed during the current and preceding years. These overpayments are accounted for by reducing the benefit expenses during the year in which they are established. During the year, overpayments totaling $273 million were established ($264 million in 2000-2001).

The Commission may impose penalties on a claimant or an employer when it becomes aware that information they have provided is false or misleading. The Act sets the maximum amounts that may be imposed in these cases. During the year, the Commission imposed penalties totaling $65 million ($76 million in 2000-2001).

During 2001-2002, the Commission recovered $295 million ($290 million in 2000-2001). Uncollectable benefit overpayments and penalties written off during the year amounted to $54 million ($48 million in 2000-2001).

The Commission establishes an allowance for doubtful accounts by aging the balance of the accounts receivable outstanding and by applying varying percentages based on past recovery experience to the aging categories so determined.

On March 22, 2002, the Governor in Council approved the remission of certain interest payable under the *Financial Administration Act* (FAA) Interest and Administrative Charges Regulations. The remission was for interest on overdue unpaid overpayments and related penalties established under the former *Unemployment Insurance Act* which has not been charged to debtors. For the period starting April 1, 1996, date at which the FAA Interst and Administrative Charges Regulations came into effect, the total amount remitted is estimated to be $129 million in foregone interest recoveries which was not included in the accounts.

In accordance with Treasury Board regulations requiring federal government departments to charge interest on overdue accounts receivable, the Employment Insurance program is starting to charge interest on outstanding Employment Insurance and Unemployment Insurance debts caused through misrepresentation. This measure became effective July 1, 2002.

4. Amounts payable

	2002	2001
	(in thousands of dollars)	
To Canada		
Tax deductions from warrants	10,035	10,050
Recoupments from warrants	5,176	5,230
Administration costs	2,799	114,285
	18,010	129,565
To provinces		
Amounts payable to provinces related to Labour Market Development Agreements	2,256	70,444
Recoupments from warrants	1,900	1,262
Quebec tax deductions from warrants	816	1,160
	4,972	72,866
	22,982	202,431

Employment Insurance Account—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2002—*Continued*

5. Accumulated surplus

As at March 31, 2002, the accumulated surplus of the Account amounted to $40 billion ($36 billion as at March 31, 2001), an increase of $4 billion ($8 billion in 2000-2001) over the previous year.

The Commission sets the 2001 premium rate in accordance with section 66 of the Act, with the approval of the Governor in Council and on the recommendation of the Minister of Human Resources Development and the Minister of Finance. The rate should, to the extent possible, ensure that there will be enough revenue over a business cycle to pay the amounts authorized to be charged to the Account, while maintaining relatively stable rate levels throughout the business cycle. This rate was valid for a period of nine months for the year ended March 31, 2002.

In May 2001, the Act was amended to suspend the premium rate-setting process defined in Section 66 of the Act. The premium rates for the years 2002 and 2003 are set by the Governor in Council on the recommendation of the Minister of Human Resources Development and the Minister of Finance.

For the following calendar years, premium rates for each $100 of insurable earnings were:

	2002	2001	2000
	(in dollars)		
For employees	2.20	2.25	2.40
For employers (calculated at 1.4 times the employee rate)	3.08	3.15	3.36

6. Premiums

Premiums are based on an estimate of insurable earnings for each calendar year. Calculation of insurable earnings is based on a formula using many factors such as the previous calendar year's total insurable earnings, the growth in the number of paid workers and in the average monthly earnings. Although the Commission uses the most recent data and statistics in the calculation, a variation in the estimated insurable earnings may occur. For example, in the calendar year 2001, a variation of one percentage point in insurable earnings would result in a change of $191 million in premiums ($196 million in 2000).

Actual amounts for insurable earnings and premiums for calendar years 2001 and 2002 will be known only when the Canada Customs and Revenue Agency has processed all employer declarations of premiums for these years. An adjustment for the variation between actual and estimated premiums will then be recorded in the accounts. The adjustment recorded in the 2001-2002 financial statements relating to previous years had the effect of increasing premiums by $44 million (increase of $144 million in 2000-2001).

Employers with qualified wage loss insurance plans are entitled to premium reductions. They are required to share this reduction with their employees. For the calendar year 2001, the total amount of reductions is estimated at $507 million ($520 million in 2000). Actual reductions for the calendar year 2000 were $512 million ($507 million in 1999). Employees insured under a qualified wage loss insurance plan are entitled to allowances because of illness, injury, pregnancy or child care, depending on the plan. These allowances have the effect of reducing the special benefits payable by the Account to the insured persons.

7. Interest on the balance of the Account with Receiver General for Canada

Pursuant to Section 76 of the Act, the Minister of Finance may authorize the payment of interest on the balance in the Employment Insurance Account in accordance with such terms and conditions and at such rates as the Minister of Finance may establish. The interest shall be credited to the Account and charged to the Consolidated Revenue Fund.

The interest on the daily balance of the account with Receiver General for Canada is calculated daily and is credited to the Account. The interest rate on the balance of the account is equal to ninety percent of the monthly average of tender rates for three-month Treasury Bills for the same month. The interest rates varied from 1.73 percent to 4.01 percent during the year (4.17 percent to 5.14 percent in 2000-2001). The rate for March 2002 was 2.02 percent (4.17 percent for March 2001).

8. Estimated overpayments and underpayments of benefits

The Commission applies a selective rather than universal application of the internal control procedures because of the large number of claimants to be monitored and the need for prompt service. Therefore, the verification of claims is mainly done after claimants have begun to receive benefits.

Employment Insurance Account—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2002—*Concluded*

In order to measure the effectiveness of the benefit payment process, the Commission has a program in place which estimates, through statistical extrapolation, the most likely value of incorrect benefits payouts. For benefits paid during the 12 months ended March 31, 2002, these undetected overpayments and underpayments are estimated to be $477 million and $188 million respectively ($424 million and $186 million for the 12 months ended March 31, 2001). These estimates are used by the Commission to assess the quality of decisions and the need, if any, to improve its systems and practices of processing claims.

There is not a direct link between the overpayments established during the year (as indicated in Note 3) and the estimated overpayments and underpayments of benefits for the same period.

9. Administration costs

	2002	2001
	(in thousands of dollars)	
Administration costs by activity		
Employment Insurance Income Benefits	571,656	547,947
Service Delivery Support	346,924	347,600
Corporate services	303,238	277,667
Human Resources Investment	173,412	146,369
	1,395,230	1,319,583
Add: Administration costs incurred by provinces and territories	91,054	94,679
Less: Recovery of costs for maintaining the social insurance number registry and issuing replacement cards	(10,330)	(6,267)
	1,475,954	1,407,995

The administration costs of the Act are based on an estimate of costs incurred by the Commission during the year. This estimate is based on a formula allocating the expenses between the Department of Human Resources Development and the Account. The formula takes into consideration the source of funding - from the Account or from the Consolidated Revenue Fund - in the allocation of expenses. In addition, the administration costs incurred by the provinces and the territories to administer the labour market development agreements are included in the administration costs for the year.

10. Related party transactions

The administration costs include $134 million ($111 million in 2000-2001) charged by Public Works and Government Services Canada for accommodation and rental costs, and $107 million ($109 million in 2000-2001) by the Canada Customs and Revenue Agency for collecting premiums from employers and employees and other related activities. These costs are charged to the Account based on memorandums of understanding.

The Account is a component of the Government of Canada reporting entity and is therefore related to all departments, agencies and Crown corporations. The Account enters into transactions with these entities in the normal course of business. For example, as indicated in Note 7, the interest revenue earned on the balance of the account with Receiver General for Canada represents a related party transaction.

11. Reclassification

Some 2000-2001 figures have been reclassified to conform to the current year's presentation.

Employment Insurance Account—*Concluded*

SCHEDULE OF BENEFITS
AND SUPPORT MEASURES
FOR THE YEAR ENDED MARCH 31, 2002
(in thousands of dollars)

	2002	2001
Part I—Income benefits		
Regular	8,555,470	7,409,960
Fishing	289,780	264,399
Worksharing	48,355	10,975
	8,893,605	7,685,334
Special benefits		
Parental	1,291,634	495,197
Maternity	847,729	751,574
Sickness	648,240	591,169
Adoption	19,614	6,725
	2,807,217	1,844,665
	11,700,822	9,529,999
Part II—Employment benefits and support measures		
Employment benefits		
Skills development	424,151	356,713
Self-employment	82,380	75,752
Job creation partnerships	57,481	54,123
Targeted wage subsidies	42,890	38,715
	606,902	525,303
Support measures		
Employment assistance	304,563	259,789
Labour market partnerships	251,202	249,754
Research and innovation	28,098	13,167
	583,863	522,710
Transfer payments to provinces and territories	892,906	890,838
	2,083,671	1,938,851
Benefits and support measures	13,784,493	11,468,850
Less: Benefit repayments received or to be received from higher income claimants	98,821	24,982
	13,685,672	11,443,868

Benefit rates — Income benefits

Benefits paid represent the lesser of 55 percent of average insurable earnings, or $413 per week. Starting in 2000, the benefit rate can be increased to a maximum of 80 percent of average insurable earnings or $413 per week for claimants who are in a low-income family with children.

Transfer payments to provinces and territories

Labour Market Development Agreements have been concluded with provinces and territories. The agreements can be of two types: in co-management agreement where both parties assume responsibility for the planning and design of programs or in transfer agreement where the province or territory assumes full responsibility for the design and delivery of active employment programs.

In one of the full transfer agreements, a cumulative amount of $54 million ($17 million in 2001-2002, $20 million in 2000-2001 and $17 million in 1999-2000) was charged to expenses even though the eligibility of these expenses has not been agreed by both parties yet, as required by the agreement. Discussions are underway but the outcome can not be determined yet. Any required adjustments will be reflected in the year when a decision on the eligibility will be known.

SECTION 5

2001-2002

PUBLIC ACCOUNTS OF CANADA

Accounts Payable, Accruals and Allowances

CONTENTS

	Page
Accounts payable and accrued liabilities	5.4
Interest and matured debt................................	5.13
Allowance for employee benefits	5.13
Allowance for guarantees	5.14

ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES

This section contains information on accounts reported on the Statement of Assets and Liabilities under "Accounts Payable, Accruals and Allowances". The establishment and operation of these accounts is authorized by Parliament in annual appropriation acts and other legislation. In many cases, these accounts represent accounts payable, accruals and allowances set up at year end under the authority granted to the President of the Treasury Board in the *Financial Administration Act*.

Table 5.1 presents the year-end balances of accounts payable, accruals and allowances by category. Chart 5A presents accounts payable, accruals and allowances by category at March 31, while Chart 5B compares accounts payable, accruals and allowances for the last ten fiscal years.

Most tables in this section present the continuity of accounts, by showing the opening and closing balances. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 5.1

ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES

	April 1/2001	March 31/2002
	$	$
Accounts payable and accrued liabilities, Table 5.2	25,028,269,107	23,617,290,860
Interest and matured debt, Table 5.5	9,106,971,603	7,816,682,096
Allowance for employee benefits	5,329,535,757	4,962,821,119
Add: consolidation adjustment[1]	228,449,000	206,447,000
	5,557,984,757	*5,169,268,119*
Allowance for guarantees, Table 5.6	3,951,000,000	4,076,000,000
Total	43,644,225,467	40,679,241,075

[1] Additional information on the consolidated Crown corporations is provided in Section 4 of this volume.

CHART 5A

ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES BY CATEGORY AT MARCH 31, 2002

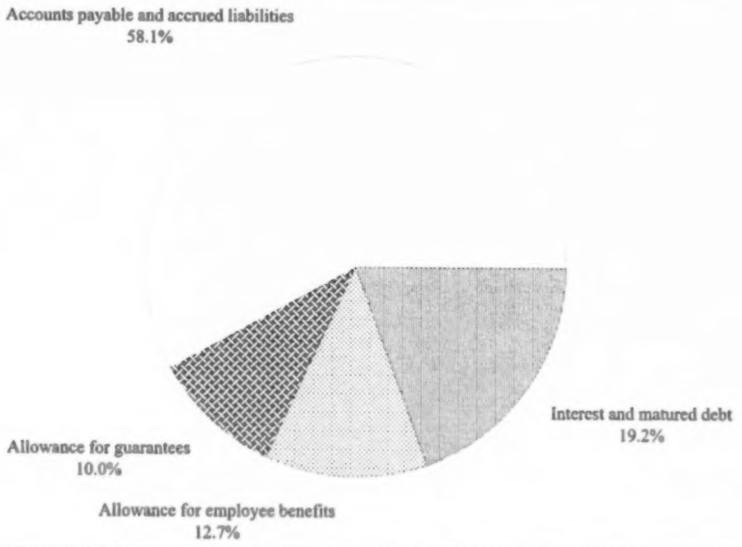
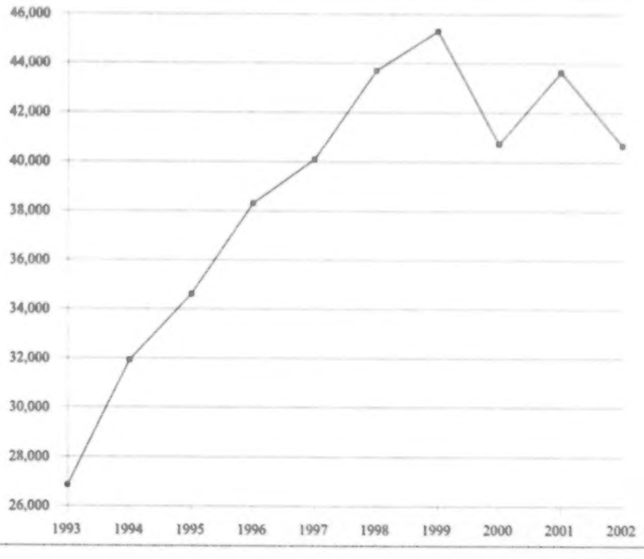


CHART 5B

ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES AT MARCH 31

(in millions of dollars)



Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities includes accounts payable, notes payable to international organizations, the provincial and territorial tax collection agreements account, miscellaneous paylist deductions, deferred revenues, cross-currency swap revaluation account, suspense accounts and other accounts.

Table 5.2 presents a summary of the balances for the accounts in this category of accounts payable, accruals and allowances.

TABLE 5.2

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	April 1/2001	March 31/2002
	$	$
Accounts payable[1]	20,106,059,434	19,851,659,488
Add: consolidation adjustment[2]	718,466,000	582,299,000
	20,824,525,434	*20,433,958,488*
Notes payable to international organizations, Table 5.3	981,243,689	943,533,830
Provincial and territorial tax collection agreements account, Table 5.4	214,947,553	(924,225,047)
Miscellaneous paylist deductions	3,674,634	155,720,213
Deferred revenues	2,136,324,629	2,240,941,043
Cross-currency swap revaluation account	866,814,731	864,699,055
Other	738,437	(97,336,722)
Total	25,028,269,107	23,617,290,860

[1] Includes suspense accounts.

[2] Additional information on the consolidated Crown corporations is provided in Section 4 of this volume.

Accounts payable

This account records amounts owing at the year end pursuant to contractual arrangements, or for work performed, goods received, or services rendered, relating to appropriations on which Parliament has imposed annual ceilings, accrued amounts to be paid from appropriations and statutory authorities, and accrued financial obligations of consolidated Crown corporations.

Notes payable to international organizations

Share capital subscriptions, and loans and advances are made to international organizations using cash and/or notes payable that are later presented for encashment according to terms of agreements. These demand notes are non-interest bearing and are non-negotiable. The subscriptions, loans and advances are recorded as assets and details are reported in Table 9.13 (Section 9 of this volume).

Table 5.3 presents the balances and transactions for the individual notes.

TABLE 5.3

NOTES PAYABLE TO INTERNATIONAL ORGANIZATIONS

		Receipts and other credits		Payments and other charges		
	April 1/2001	Note issuances	Revaluation[1]	Note encashments	Revaluation[1]	March 31/2002
	$	$	$	$	$	$
Finance—						
European Bank for Reconstruction and Development	20,676,260	11,347,625	89,341	8,878,723		23,234,503
International Development Association	480,136,667	202,333,333		262,022,000		420,448,000
Multilateral Investment Guarantee Agency	5,056,975		57,426			5,114,401
Foreign Affairs and International Trade—						
Canadian International Development Agency—						
Asian Development Bank	21,143,784		239,819	3,809,274		17,574,329
Caribbean Development Bank	7,486,374		37,412			7,523,786
Inter-American Development Bank	12,686,365	362,614	120,636	3,865,619		9,303,996
International financial institutions—						
African Development Fund		54,000,000		54,000,000		
Asian Development Fund	223,435,358	97,378,504		93,202,000		227,611,862
Caribbean Development Bank—Special	35,964,839	9,666,000		3,456,211		42,174,628
Global Environment Facility Trust Fund	115,831,000	54,590,000		24,319,750		146,101,250
Inter-American Development Bank—Fund for Special Operations	4,007,402			4,007,402		
International Fund for Agriculture Development	54,818,665	4,978,809		20,848,838		38,948,636
Montreal Protocol Fund		5,498,439				5,498,439
	434,057,264	*226,111,752*		*199,834,201*		*460,334,815*
Total	981,243,689	440,155,324	544,634	478,409,817		943,533,830

[1] Notes denominated in foreign currencies are translated into Canadian dollars at the year-end closing rate of exchange.

Provincial and territorial tax collection agreements account

This account records both income taxes collected by the Government of Canada on behalf of provinces and territories pursuant to the *Federal-Provincial Fiscal Arrangements Act* and harmonized sales tax and sales taxes pursuant to the *Excise Tax Act*, and related payments made to them.

Under the *Federal-Provincial Fiscal Arrangements Act*, the Government of Canada is empowered to enter into agreements with provincial and territorial governments, to collect income taxes on their behalf, and to make payments to them with respect to such taxes. Furthermore, under the *Excise Tax Act*, the Government is also empowered to enter into agreements with provincial governments, to collect the harmonized sales tax on their behalf, and to make payments to them with respect to such tax.

The Government of Canada entered into agreements with provinces and territories (excluding Quebec), to collect individual income tax, and, with provinces and territories (excluding Quebec, Ontario and Alberta except for the tax on preferred shares dividend), to collect corporation income tax, and, to pay in equal monthly instalments to such provinces and territories, the estimated revenues to be produced by the respective provincial and territorial taxes. The Government also entered into agreements with the provinces of Nova Scotia, New Brunswick and Newfoundland and Labrador, to collect the harmonized sales tax on their behalf, and to make payments to them with respect to such tax. Furthermore, the Government also entered into agreements with the First Nations, to collect sales taxes, and to make payments to them with respect to such agreements.

Because the *Public Accounts of Canada* reports information on an April to March fiscal year basis and because tax information is calculated on a calendar year basis, there can be transactions related to several tax years during any given fiscal year. For example, during a fiscal year the Minister of Finance makes current payments, based on estimates, for two calendar years (April to December and January to March). During this period, it is also necessary to make payments or adjustments related to final determinations of tax revenues, rebates and credits for previous tax years.

Table 5.4 presents detailed information of the transactions, accumulated balances and the net position of the revenues collected and the payments made to the provinces and territories on a tax year basis for corporation and personal income taxes as well as for harmonized sales tax and sales taxes.

TABLE 5.4
PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT

	April 1/2001	Receipts and other credits	Payments and other charges	March 31/2002
	$	$	$	$
Personal income taxes collected by Canada Customs and Revenue Agency for 1998	32,530,699,049			32,530,699,049
Less: payments to provinces and territories—				
Newfoundland and Labrador	582,986,362			582,986,362
Prince Edward Island	143,298,946			143,298,946
Nova Scotia	1,080,646,049			1,080,646,049
New Brunswick	848,733,976			848,733,976
Ontario	16,741,391,663			16,741,391,663
Manitoba	1,548,899,598			1,548,899,598
Saskatchewan	1,379,208,664			1,379,208,664
Alberta	4,458,584,709			4,458,584,709
British Columbia	5,650,284,615			5,650,284,615
Yukon	35,697,560			35,697,560
Northwest Territories	65,235,075			65,235,075
Nunavut	(4,258,229)	9,939		(4,268,168)
	32,530,708,988	*9,939*		*32,530,699,049*
Net collections (overpayments) of personal income taxes for 1998	(9,939)	9,939		

TABLE 5.4

PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT—*Continued*

	April 1/2001	Receipts and other credits	Payments and other charges	March 31/2002
	$	$	$	$
Personal income taxes collected by Canada Customs and Revenue Agency for 1999	33,602,611,800	210,826	1,319,701	33,601,502,925
Less: payments to provinces and territories—				
Newfoundland and Labrador	623,530,129			623,530,129
Prince Edward Island	144,155,913			144,155,913
Nova Scotia	1,162,891,780			1,162,891,780
New Brunswick	879,707,607			879,707,607
Ontario	17,509,340,447	2,510,216	1,380,400	17,508,210,631
Manitoba	1,568,045,572			1,568,045,572
Saskatchewan	1,372,976,687			1,372,976,687
Alberta	4,503,107,601	21,526,350		4,481,581,251
British Columbia	5,750,175,727	76,075,560	76,085,212	5,750,185,379
Yukon	36,593,109		505,050	37,098,159
Northwest Territories	54,894,755			54,894,755
Nunavut	16,169,853	11,257		16,158,596
First Nations	2,061,070		5,396	2,066,466
	33,623,650,250	*100,123,383*	*77,976,058*	*33,601,502,925*
Net collections (overpayments) of personal income taxes for 1999	(21,038,450)	100,334,209	79,295,759	
Personal income taxes collected by Canada Customs and Revenue Agency for 2000	36,264,928,000	222,383,754	961,537,754	35,525,774,000
Less: payments to provinces and territories—				
Newfoundland and Labrador	619,108,466	1,560,532	14,637,721	632,185,655
Prince Edward Island	145,564,000	290,896	8,051,831	153,324,935
Nova Scotia	1,237,298,488	5,682,327	26,880,300	1,258,496,461
New Brunswick	915,151,102	4,791,266	28,866,105	939,225,941
Ontario	18,917,063,892	1,008,373,847	496,080,393	18,404,770,438
Manitoba	1,731,854,000	180,159,780	1,367	1,551,695,587
Saskatchewan	1,355,491,809	16,823,148	6,708,519	1,345,377,180
Alberta	4,586,172,396	343,753,825	656,728,465	4,899,147,036
British Columbia	6,026,727,119	85,670,312	286,389,464	6,227,446,271
Yukon	37,070,875	1,434,554	1,655,433	37,291,754
Northwest Territories	65,991,422	12,381,152		53,610,270
Nunavut	19,808,633	2,991,135	3,949,111	20,766,609
First Nations	2,018,591		417,272	2,435,863
	35,659,320,793	*1,663,912,774*	*1,530,365,981*	*35,525,774,000*
Net collections (overpayments) of personal income taxes for 2000	605,607,207	1,886,296,528	2,491,903,735	
Personal income taxes collected by Canada Customs and Revenue Agency for 2001	6,207,350,000	31,232,187,000	2,735,492,000	34,704,045,000
Less: payments to provinces and territories—				
Newfoundland and Labrador	115,506,914	19,800,309	516,826,712	612,533,317
Prince Edward Island	28,287,000		117,763,000	146,050,000
Nova Scotia	241,207,219	20,913,271	1,001,208,052	1,221,502,000
New Brunswick	177,138,427	15,197,525	742,309,098	904,250,000
Ontario	3,611,925,000	856,459	15,767,896,458	19,378,964,999
Manitoba	337,167,000	2,005	1,373,135,005	1,710,300,000
Saskatchewan	220,531,987	37,361,171	1,014,476,184	1,197,647,000
Alberta	676,917,000	33,738,468	3,770,855,468	4,414,034,000
British Columbia	1,182,405,615	152,398,628	4,403,829,013	5,433,836,000
Yukon	6,371,900	467,786	27,913,711	33,817,825
Northwest Territories	12,269,667	1,563,892	47,501,225	58,207,000
Nunavut	3,828,501	1,936,883	21,041,382	22,933,000
First Nations	350,028		1,373,834	1,723,862
	6,613,906,258	*284,236,397*	*28,806,129,142*	*35,135,799,003*
Net collections (overpayments) of personal income taxes for 2001	(406,556,258)	31,516,423,397	31,541,621,142	(431,754,003)

TABLE 5.4

PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT—*Continued*

	April 1/2001	Receipts and other credits	Payments and other charges	March 31/2002
	$	$	$	$
Personal income taxes collected by Canada Customs and Revenue Agency for 2002		6,579,705,000	235,388,000	6,344,317,000
Less: payments to provinces and territories—				
Newfoundland and Labrador		1,378,530	120,411,445	119,032,915
Prince Edward Island			30,861,000	30,861,000
Nova Scotia		4,716,089	253,885,682	249,169,593
New Brunswick		2,969,796	182,789,630	179,819,834
Ontario		2,941	3,621,622,825	3,621,619,884
Manitoba		4,612,668	321,025,668	316,413,000
Saskatchewan		9,642,763	236,732,071	227,089,308
Alberta		37,075,620	919,193,376	882,117,756
British Columbia		53,059,464	994,655,173	941,595,709
Yukon		142,951	6,358,056	6,215,105
Northwest Territories		430,541	12,177,021	11,746,480
Nunavut		388,582	5,123,586	4,735,004
First Nations		744	520,879	520,135
		114,420,689	*6,705,356,412*	*6,590,935,723*
Net collections (overpayments) of personal income taxes for 2002		6,694,125,689	6,940,744,412	(246,618,723)
Total personal income taxes on hand	**178,002,560**	**40,197,189,762**	**41,053,565,048**	**(678,372,726)**
Corporation income taxes collected by Canada Customs and Revenue Agency for 1997	2,211,744,999		5	2,211,744,994
Less: payments to provinces and territories—				
Newfoundland and Labrador	70,851,056			70,851,056
Prince Edward Island	23,474,787			23,474,787
Nova Scotia	158,003,788			158,003,788
New Brunswick	183,666,184			183,666,184
Quebec	10,696,431			10,696,431
Ontario	33,137,772			33,137,772
Manitoba	243,683,195			243,683,195
Saskatchewan	250,402,844			250,402,844
Alberta	12,227,439			12,227,439
British Columbia	1,202,499,908			1,202,499,908
Yukon	9,053,919			9,053,919
Northwest Territories	25,355,136	2,653,585		22,701,551
Nunavut	(5,971,393)	2,682,487		(8,653,880)
	2,217,081,066	*5,336,072*		*2,211,744,994*
Net collections (overpayments) of corporation income taxes for 1997	(5,336,067)	5,336,072	5	
Corporation income taxes collected by Canada Customs and Revenue Agency for 1998	2,000,455,012			2,000,455,012
Less: payments to provinces and territories—				
Newfoundland and Labrador	81,040,255			81,040,255
Prince Edward Island	18,428,951			18,428,951
Nova Scotia	171,546,436			171,546,436
New Brunswick	167,519,927			167,519,927
Quebec	11,424,918			11,424,918
Ontario	40,059,377			40,059,377
Manitoba	261,723,097			261,723,097
Saskatchewan	249,341,643			249,341,643
Alberta	11,666,935			11,666,935
British Columbia	942,034,595			942,034,595
Yukon	8,566,916			8,566,916
Northwest Territories	37,101,962			37,101,962
	2,000,455,012			*2,000,455,012*
Net collections (overpayments) of corporation income taxes for 1998				

TABLE 5.4

PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT—*Continued*

	April 1/2001	Receipts and other credits	Payments and other charges	March 31/2002
	$	$	$	$
Corporation income taxes collected by Canada Customs and Revenue Agency for 1999	2,299,359,927			2,299,359,927
Less: payments to provinces and territories—				
Newfoundland and Labrador	47,317,658			47,317,658
Prince Edward Island	29,704,422			29,704,422
Nova Scotia	216,209,272			216,209,272
New Brunswick	183,111,479			183,111,479
Quebec	18,694,117			18,694,117
Ontario	56,121,542			56,121,542
Manitoba	339,181,199			339,181,199
Saskatchewan	228,065,346			228,065,346
Alberta	23,224,852			23,224,852
British Columbia	1,063,897,680			1,063,897,680
Yukon	7,915,976			7,915,976
Northwest Territories	85,502,736			85,502,736
Nunavut	413,648			413,648
	2,299,359,927			*2,299,359,927*
Net collections (overpayments) of corporation income taxes for 1999				
Corporation income taxes collected by Canada Customs and Revenue Agency for 2000	2,764,627,000	583,763,385	330,045,000	3,018,345,385
Less: payments to provinces and territories—				
Newfoundland and Labrador	105,330,000	32,490,706	703,592	73,542,886
Prince Edward Island	32,273,000	9,430,455	1,023,691	23,866,236
Nova Scotia	248,678,333	22,076,514	4,704,228	231,306,047
New Brunswick	216,579,334	1,746,352	6,959,541	221,792,523
Ontario			80,793,203	80,793,203
Quebec			26,846,843	26,846,843
Manitoba	352,411,000	37,047,216	4,465,296	319,829,080
Saskatchewan	364,897,000	149,439,959	1,811,710	217,268,751
Alberta		2,235,841	13,261,190	11,025,349
British Columbia	1,142,777,000	20,000	282,895,332	1,425,652,332
Yukon	10,321,000	3,803,508	81,087	6,598,579
Northwest Territories	30,446,000		347,652,605	378,098,605
Nunavut	4,073,000	2,426,598	78,549	1,724,951
	2,507,785,667	*260,717,149*	*771,276,867*	*3,018,345,385*
Net collections (overpayments) of corporation income taxes for 2000	256,841,333	844,480,534	1,101,321,867	
Corporation income taxes collected by Canada Customs and Revenue Agency for 2001	42,275,000	2,567,075,347	5,968,000	2,603,382,347
Less: payments to provinces and territories—				
Newfoundland and Labrador	7,224,000		80,789,000	88,013,000
Prince Edward Island	3,428,000		33,559,000	36,987,000
Nova Scotia	24,968,000		276,563,236	301,531,236
New Brunswick	18,973,333		198,351,468	217,324,801
Manitoba	33,604,000		369,160,000	402,764,000
Saskatchewan	27,616,000		271,777,000	299,393,000
British Columbia	105,722,000		1,172,715,000	1,278,437,000
Yukon	760,000		8,226,000	8,986,000
Northwest Territories	10,026,000		110,693,000	120,719,000
Nunavut	54,000		600,000	654,000
	232,375,333		*2,522,433,704*	*2,754,809,037*
Net collections (overpayments) of corporation income taxes for 2001	(190,100,333)	2,567,075,347	2,528,401,704	(151,426,690)

TABLE 5.4

PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT—*Continued*

	April 1/2001	Receipts and other credits	Payments and other charges	March 31/2002
	$	$	$	$
Corporation income taxes collected by Canada Customs and Revenue Agency for 2002		21,960,000		21,960,000
Less: payments to provinces and territories—				
Newfoundland and Labrador			6,016,000	6,016,000
Prince Edward Island			1,894,000	1,894,000
Nova Scotia			17,576,089	17,576,089
New Brunswick			15,301,632	15,301,632
Manitoba			20,678,000	20,678,000
Saskatchewan			15,760,000	15,760,000
British Columbia			72,476,000	72,476,000
Yukon			450,000	450,000
Northwest Territories			28,128,000	28,128,000
Nunavut			138,000	138,000
			178,417,721	*178,417,721*
Net collections (overpayments) of corporation income taxes for 2002		21,960,000	178,417,721	(156,457,721)
Total corporation income taxes on hand	**61,404,933**	**3,438,851,953**	**3,808,141,297**	**(307,884,411)**
Harmonized sales tax collected by Canada Customs and Revenue Agency for 1997	1,232,770,412	5,660,938	908,000	1,237,523,350
Less: payments to provinces and territories—				
Newfoundland and Labrador	283,544,072		2,268,799	285,812,871
Nova Scotia	509,378,857		8,735,477	518,114,334
New Brunswick	406,526,489		1,150,597	407,677,086
	1,199,449,418		*12,154,873*	*1,211,604,291*
Net collections (overpayments) of harmonized sales tax for 1997	33,320,994	5,660,938	13,062,873	25,919,059
Harmonized sales tax collected by Canada Customs and Revenue Agency for 1998	1,629,043,141	1,145,116	3,919,106	1,626,269,151
Less: payments to provinces and territories—				
Newfoundland and Labrador	390,447,580	2,030,657	1,713,751	390,130,674
Nova Scotia	698,768,182	1,404,827	459,336	697,822,691
New Brunswick	558,908,174	5,628,602	72,781	553,352,353
	1,648,123,936	*9,064,086*	*2,245,868*	*1,641,305,718*
Net collections (overpayments) of harmonized sales tax for 1998	(19,080,795)	10,209,202	6,164,974	(15,036,567)
Harmonized sales tax collected by Canada Customs and Revenue Agency for 1999	1,745,565,530	17,200,842	2,280,351	1,760,486,021
Less: payments to provinces and territories—				
Newfoundland and Labrador	406,403,985		3,106,743	409,510,728
Nova Scotia	729,771,978	1,418,678	10,732,387	739,085,687
New Brunswick	582,574,706	1,677,346	1,602,225	582,499,585
	1,718,750,669	*3,096,024*	*15,441,355*	*1,731,096,000*
Net collections (overpayments) of harmonized sales tax for 1999	26,814,861	20,296,866	17,721,706	29,390,021
Harmonized sales tax collected by Canada Customs and Revenue Agency for 2000	1,816,969,501	65,531,109	6,236,126	1,876,264,484
Less: payments to provinces and territories—				
Newfoundland and Labrador	435,865,131		4,531,242	440,396,373
Nova Scotia	810,790,800	936,470		809,854,330
New Brunswick	626,288,570	409,403		625,879,167
	1,872,944,501	*1,345,873*	*4,531,242*	*1,876,129,870*
Net collections (overpayments) of harmonized sales tax for 2000	(55,975,000)	66,876,982	10,767,368	134,614

TABLE 5.4

PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT—*Concluded*

	April 1/2001	Receipts and other credits	Payments and other charges	March 31/2002
	$	$	$	$
Harmonized sales tax collected by Canada Customs and Revenue Agency for 2001	322,750,511	1,658,911,390		1,981,661,901
Less: payments to provinces and territories—				
Newfoundland and Labrador	77,232,808	8,769,175	400,819,811	469,283,444
Nova Scotia	144,032,023	59,672,614	759,692,426	844,051,835
New Brunswick	111,025,680	16,694,550	558,334,370	652,665,500
	332,290,511	*85,136,339*	*1,718,846,607*	*1,966,000,779*
Net collections (overpayments) of harmonized sales tax for 2001	(9,540,000)	1,744,047,729	1,718,846,607	15,661,122
Harmonized sales tax collected by Canada Customs and Revenue Agency for 2002		347,662,072		347,662,072
Less: payments to provinces and territories—				
Newfoundland and Labrador		1,725,539	83,147,656	81,422,117
Nova Scotia		11,517,498	158,544,545	147,027,047
New Brunswick		3,455,851	116,704,918	113,249,067
		16,698,888	*358,397,119*	*341,698,231*
Net collections (overpayments) of harmonized sales tax for 2002		364,360,960	358,397,119	5,963,841
Total harmonized sales tax on hand	**(24,459,940)**	**2,211,452,677**	**2,124,960,647**	**62,032,090**
First Nations Sales Tax Agreements— Revenue collected by Canada Customs and Revenue Agency for 1998	554,678			554,678
Less: payments to First Nations	554,678			554,678
Net collections (overpayments) of First Nations Sales Tax Agreements for 1998				
First Nations Sales Tax Agreements— Revenue collected by Canada Customs and Revenue Agency for 1999	1,189,034	71,621	1,193	1,259,462
Less: payments to First Nations	1,189,034	1,193	71,621	1,259,462
Net collections (overpayments) of First Nations Sales Tax Agreements for 1999		72,814	72,814	
First Nations Sales Tax Agreements— Revenue collected by Canada Customs and Revenue Agency for 2000	1,523,529	102,912		1,626,441
Less: payments to First Nations	1,523,529		102,912	1,626,441
Net collections (overpayments) of First Nations Sales Tax Agreements for 2000		102,912	102,912	
First Nations Sales Tax Agreements— Revenue collected by Canada Customs and Revenue Agency for 2001	285,708	1,934,751		2,220,459
Less: payments to First Nations	285,708		1,934,751	2,220,459
Net collections (overpayments) of First Nations Sales Tax Agreements for 2001		1,934,751	1,934,751	
First Nations Sales Tax Agreements— Revenue collected by Canada Customs and Revenue Agency for 2002		430,765		430,765
Less: payments to First Nations			430,765	430,765
Net collections (overpayments) of First Nations Sales Tax Agreements for 2002		430,765	430,765	
Total First Nations Sales Tax Agreements taxes on hand		**2,541,242**	**2,541,242**	
Total	214,947,553	45,850,035,634	46,989,208,234	(924,225,047)

Miscellaneous paylist deductions

Deductions from the salaries and wages of certain employees are credited to this account pending transmittal to related outside organizations.

Deferred revenues

This account records non-tax revenues received before the end of the current fiscal year for which the goods or services are to be delivered or rendered in a subsequent fiscal year. It also includes licence fees received for which access to the radio spectrum is being provided in subsequent years.

Cross-currency swap revaluation account

This account records the unrealized gains or losses due to fluctuations in the foreign exchange value of the cross-currency swaps.

Other

Miscellaneous accounts payable and accrued liabilities such as provincial sales tax collected on sales are recorded in this account.

Interest and Matured Debt

Interest and matured debt includes interest due, interest accrued, matured debt, and unamortized premiums, discounts and commissions on unmatured debt.

Table 5.5 presents a summary of the balances for the accounts in this category of accounts payable, accruals and allowances.

TABLE 5.5

INTEREST AND MATURED DEBT

	April 1/2001	March 31/2002
	$	$
Interest due	4,550,770,377	4,019,842,770
Interest accrued	6,589,244,930	6,128,003,004
Matured debt	138,041,036	270,912,777
	11,278,056,343	10,418,758,551
Less: unamortized discounts on Canada bills	65,035,156	6,039,325
unamortized discounts on Treasury bills	1,460,048,403	830,773,375
unamortized discounts and premiums on marketable bonds	625,243,156	1,758,303,276
unamortized commissions on Canada savings and Canada premium bonds	20,758,025	6,960,479
	2,171,084,740	2,602,076,455
Total	9,106,971,603	7,816,682,096

Interest due

Interest due is the interest on the bonded debt, which is due and payable but has not been redeemed by bond holders.

Interest accrued

Interest accrued is the interest accumulated as at March 31 on the bonded debt and certain other liabilities, that is not payable until a future date.

Matured debt

This account records financial obligations represented by certificates of indebtedness issued by the Government, that have become due but that have not been presented for redemption. Unclaimed matured bonds are transferred to non-tax revenues if they remain unredeemed 15 years after the date of call or maturity, whichever is earlier; the minimum time before such a transfer is made is 5 years from the date of maturity.

Unamortized discounts on Canada bills

This account records the portion of the discounts on outstanding Canada bills which has not yet been charged to expenditures. Discounts are amortized to expenditures over the life of the bills.

Unamortized discounts on Treasury bills

This account records the portion of the discounts on outstanding Treasury bills which has not yet been charged to expenditures. Discounts are amortized to expenditures over the life of the bills.

Unamortized discounts and premiums on marketable bonds

This account records the portion of the discounts and premiums on outstanding marketable bonds which has not yet been charged to expenditures. Discounts and premiums are amortized to expenditures over the life of the bonds.

Unamortized commissions on Canada savings and Canada premium bonds

This account records the portion of the commissions on outstanding Canada savings bonds and Canada premium bonds which has not yet been charged to expenditures. Commissions are amortized to expenditures over the life of the bonds.

Allowance for Employee Benefits

This account records allowances for amounts owing for earned and unpaid annual vacation leave and compensation time, for employee benefits payable upon termination of employment and for unsigned pay adjustments.

Allowance for Guarantees

This category of accounts payable, accruals and allowances includes the allowance for loan guarantees and the allowance for borrowings of Crown corporations.

Table 5.6 presents a summary of the balances for the accounts in this category of accounts payable, accruals and allowances.

TABLE 5.6

ALLOWANCE FOR GUARANTEES

	April 1/2001	March 31/2002
	$	$
Allowance for loan guarantees	584,000,000	555,000,000
Allowance for borrowings of Crown corporations—		
Borrowings of agent enterprise Crown corporations	41,464,201,000	45,238,870,000
Less: borrowings expected to be repaid by these enterprise Crown corporations	38,097,201,000	41,717,870,000
	3,367,000,000	*3,521,000,000*
Total	3,951,000,000	4,076,000,000

Allowance for loan guarantees

This account records potential losses on loan guarantees when it is likely that a payment will be made in the future to honour a guarantee and when the amount of the loss can be reasonably estimated.

Allowance for borrowings of Crown corporations

In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by agent enterprise Crown corporations, and interest thereon, is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute unconditional obligations of the Government.

This account reports the borrowings of agent enterprise Crown corporations expected to be repaid by the Government (see Table 9.6 in Section 9 of this volume).

SECTION 6

2001-2002

PUBLIC ACCOUNTS OF CANADA

Interest-Bearing Debt

CONTENTS

Page

Unmatured debt—
- Marketable bonds 6.4
- Treasury bills 6.9
- Canada savings and Canada premium bonds 6.10
- Non-marketable bonds and notes 6.12
- Canada bills 6.13
- Canada notes 6.14
- Euro medium-term notes 6.15
- Interest rates 6.16
- Maturity of Government debt 6.17
- Statement of all borrowing transactions on behalf of Her Majesty 6.17

Pension and other accounts—
- Public sector pensions 6.18
- Canada Pension Plan 6.29
- Other—
  - Government Annuities Account 6.30
  - Confederation Bridge 6.31
  - Pilot Training Program—MILIT-AIR Inc 6.31
  - Deposit and trust accounts 6.32
  - Other specified purpose accounts 6.39
  - Deferred revenue—Specified purpose accounts 6.51

Supplementary statements—
- Canada Pension Plan 6.54
- Government Annuities Account 6.63
- Royal Canadian Mounted Police (Dependants) Pension Plan 6.67

INTEREST-BEARING DEBT

This section contains information on the interest-bearing debt of the Government. Interest-bearing debt includes the unmatured debt and pension and other accounts.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges.

Table 6.1 presents the transactions and year-end balances of interest-bearing debt. Chart 6A presents interest-bearing debt by category for the current fiscal year, while Chart 6B compares interest-bearing debt for the last ten fiscal years.

The financial statements of the Canada Pension Plan, the Government Annuities Account and the Royal Canadian Mounted Police (Dependants) Pension Plan, together with the Auditor General's reports thereon, are presented at the end of this section.

A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 6.1

INTEREST-BEARING DEBT

	April 1/2001	Receipts and other credits	Payments and other charges	March 31/2002
	$	$	$	$
Unmatured debt[1]—				
Payable in Canadian currency—				
Marketable bonds, Table 6.2	294,972,747,513	58,553,523,728	59,683,022,000	293,843,249,241
Treasury bills, Table 6.3	88,700,000,000	197,000,000,000	191,660,416,000	94,039,584,000
Canada savings and Canada premium bonds, Table 6.4	26,099,104,705	2,371,857,214	4,504,666,309	23,966,295,610
Non-marketable bonds and notes, Table 6.5	3,473,637,498		83,079,169	3,390,558,329
	413,245,489,716	*257,925,380,942*	*255,931,183,478*	*415,239,687,180*
Payable in foreign currencies—				
Marketable bonds, Table 6.2	20,658,065,093	201,230,119	1,587,849,957	19,271,445,255
Canada bills, Table 6.6	7,227,649,184	23,185,754,755	27,057,958,880	3,355,445,059
Canada notes, Table 6.7	1,580,023,000		378,223,000	1,201,800,000
Euro medium-term notes, Table 6.8	3,692,082,769	24,581,353	513,571,335	3,203,092,787
	33,157,820,046	*23,411,566,227*	*29,537,603,172*	*27,031,783,101*
Total—Unmatured debt	446,403,309,762	281,336,947,169	285,468,786,650	442,271,470,281
Pension and other accounts—				
Public sector pensions, Table 6.13—				
Superannuation accounts	143,572,213,697	15,822,718,573	28,539,287,448	130,855,644,822
Allowance for pension adjustments	(14,387,000,000)	16,231,000,000	5,779,000,000	(3,935,000,000)
	129,185,213,697	*32,053,718,573*	*34,318,287,448*	*126,920,644,822*
Due to Canada Pension Plan, Table 6.25—				
Canada Pension Plan Account	6,390,525,340	26,567,428,434	26,188,108,191	6,769,845,583
Other—				
Government Annuities Account	507,588,964	33,575,788	69,913,699	471,251,053
Confederation Bridge	770,174,565		17,448,229	752,726,336
Pilot Training Program—MILIT-AIR Inc.	709,258,524		22,253,021	687,005,503
Deposit and trust accounts, Table 6.26	1,370,187,479	644,158,355	583,877,437	1,430,468,397
Other specified purpose accounts, Table 6.29	3,872,676,599	1,734,783,296	1,506,796,864	4,100,663,031
Deferred revenue—Specified purpose accounts, Table 6.32	22,871,702	41,933,698	37,178,985	27,626,415
	7,252,757,833	*2,454,451,137*	*2,237,468,235*	*7,469,740,735*
Total—Pension and other accounts	142,828,496,870	61,075,598,144	62,743,863,874	141,160,231,140
Total	589,231,806,632	342,412,545,313	348,212,650,524	583,431,701,421

[1] This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 6.12.

CHART 6A

INTEREST-BEARING DEBT BY CATEGORY AT MARCH 31, 2002

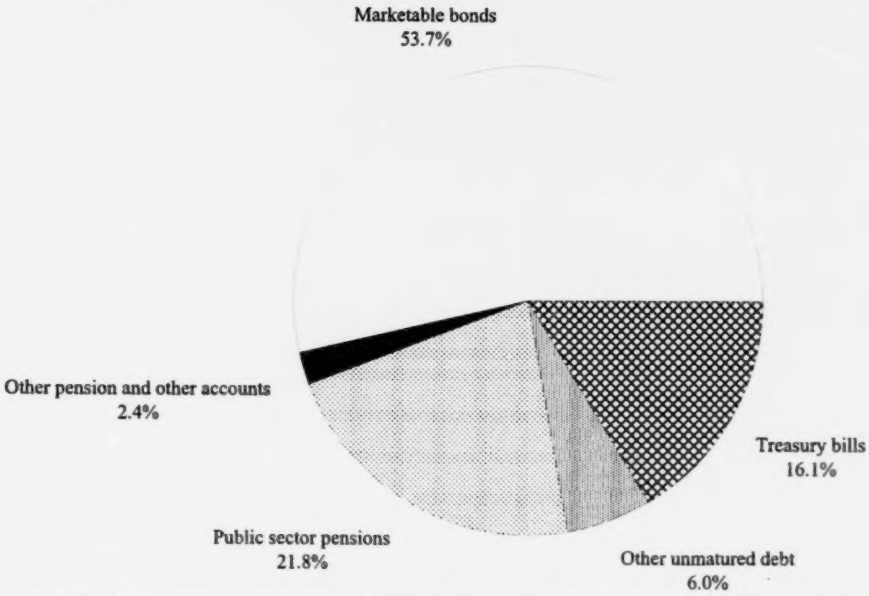
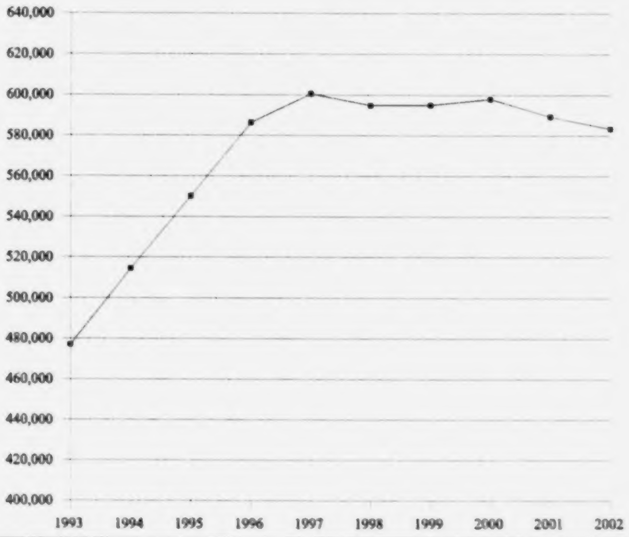


CHART 6B

INTEREST-BEARING DEBT AT MARCH 31

(in millions of dollars)



UNMATURED DEBT

Unmatured debt represents financial obligations resulting from certificates of indebtedness issued by the Government of Canada that have not yet become due.

The Government's holdings of its own securities have been deducted from unmatured debt, to report the amount of the Government's liabilities to outside parties.

Marketable Bonds

Marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- bought and sold on the open market;
- payable in Canadian or foreign currency;
- subject to call or redemption before maturity;
- fixed dates of maturity;
- interest payable either in coupon or registered form; and,
- face value guaranteed at maturity.

Registered marketable bonds are transferable by endorsement and delivery by one holder to another. Bearer marketable bonds need not be endorsed.

Table 6.2 presents a summary of the balances and transactions for marketable bonds. Since most of the marketable bonds are not subject to call or redemption before maturity, exceptions only are noted in the table.

The year-end balances of marketable bonds payable in foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2002.

TABLE 6.2

MARKETABLE BONDS

Maturity date	%	Issue date	Series	April 1/2001	Receipts and other credits [1]	Payments and other charges [1]	March 31/2002
				$	$	$	$
Payable in Canadian currency—							
Matured 2001-2002							
2001—May 1	13	May 1/80-Oct 1/80 Feb 1/81	J42	1,325,000,000		1,325,000,000	
June 1	4.5	Dec 15/98-Mar 15/99	WT78	5,350,242,000		5,350,242,000	
June 1	9.75	Feb 21/91-Mar 1/91 Mar 28/91-May 16/91	A40	2,708,100,000		2,708,100,000	
Sept 1	7	June 3/96-July 2/96 Sept 3/96-Dec 2/96	VX99	10,600,000,000		10,600,000,000	
Oct 1	9.5	Oct 1/76-Dec 1/76 Apr 1/78-May 15/78 July 1/78	J2	913,577,000		913,577,000	
Dec 1	5.25	June 15/99-Sept 15/99	WW08	7,000,000,000		7,000,000,000	
Dec 1	9.75	July 1/91-July 18/91 Sept 1/91-Oct 1/91	A45	3,850,000,000		3,850,000,000	
2002—Feb 1	8.75	Feb 1/77	J7	213,000,000		213,000,000	
Mar 15	15.5	Mar 31/82-May 1/82	J79	339,095,000		339,095,000	
				32,299,014,000		*32,299,014,000*	
Maturing 2002-2003							
2002—Apr 1	8.5	Nov 14/91-Dec 15/91 Mar 1/92-May 1/92 July 15/92	A47	5,450,000,000			5,450,000,000
May 1	10	May 1/79-June 1/79 July 15/79	J25	1,830,758,000		168,718,000	1,662,040,000
June 1	5.75	Dec 1/99-Mar 15/2000	XA78	7,200,000,000		2,038,000,000	5,162,000,000
Sept 1	5.5	Mar 3/97-June 2/97 Sept 2/97-Dec 1/97	WE00	10,200,000,000		678,000,000	9,522,000,000
Dec 1	6	June 15/2000-Sept 15/2000	XC35	7,100,000,000		1,389,000,000	5,711,000,000
Dec 15	11.25	Dec 15/79-July 1/80 May 15/83	J34	1,221,894,000		148,966,000	1,072,928,000

TABLE 6.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/2001	Receipts and other credits [1]	Payments and other charges [1]	March 31/2002
				$	$	$	$
2003—Feb 1	11.75	Feb 1/80-June 1/80					
		Aug 1/80-Feb 1/83					
		Apr 27/83-June 21/83					
		July 12/83	J35	2,093,802,000		360,654,000	1,733,148,000
				35,096,454,000		*4,783,338,000*	*30,313,116,000*
Maturing 2003-2004							
2003—June 1	7.25	Sept 25/92-Oct 26/92					
		Nov 20/92-Jan 18/93					
		Feb 15/93	A57	6,900,000,000			6,900,000,000
June 1	5.75	Nov 24/2000-Mar 16/2001	XE90	7,000,000,000			7,000,000,000
Sept 1	5.25	Mar 2/98-June 1/98					
		Sept 1/98-Dec 1/98	WN09	9,700,000,000			9,700,000,000
Oct 1	9.5	Aug 15/78-Oct 1/78	J18	558,907,000		106,500,000	452,407,000
Dec 1	8	May 21/93-July 1/93					
		Aug 16/93-Sept 28/93					
		Nov 15/93	A61	8,800,000,000			8,800,000,000
Dec 1	5	June 15/2001-Aug 31/2001	XF65		7,000,000,000		7,000,000,000
2004—Feb 1	10.25	Feb 1/79-Mar 15/79					
		Mar 21/79-Aug 15/79	J24	1,881,867,000		800,723,000	1,081,144,000
				34,840,774,000	*7,000,000,000*	*907,223,000*	*40,933,551,000*
Maturing 2004-2005							
2004—June 1	13.5	Apr 1/84-May 1/84	H22	541,000,000			541,000,000
June 1	6.5	Jan 14/94-Feb 15/94					
		Apr 1/94-May 15/94	A72	7,900,000,000			7,900,000,000
June 1	4	Nov 30/2001-Mar 8/2002	XK50		7,000,000,000		7,000,000,000
Sept 1	5	Mar 1/99-June 1/99					
		Aug 16/99-Oct 1/99	WU42	10,850,000,000			10,850,000,000
Oct 1	10.5	Oct 1/79-Dec 15/87	J30	585,586,000		289,672,000	295,914,000
Dec 1	9	July 15/94-Aug 15/94					
		Nov 15/94-Feb 15/95	A75	7,700,000,000			7,700,000,000
2005—Mar 1	12	Oct 15/83-Nov 8/83					
		Dec 15/83-Feb 1/84					
		Feb 21/84-Dec 15/84	H9	1,057,069,000		341,140,000	715,929,000
				28,633,655,000	*7,000,000,000*	*630,812,000*	*35,002,843,000*
Maturing 2005-2006							
2005—Sept 1	12.25	Aug 1/83-Sept 1/83					
		Sept 27/83-Apr 10/85	H6	1,065,355,000			1,065,355,000
Sept 1	6	Nov 15/99-Feb 15/2000					
		May 15/2000-Aug 15/2000	WY63	11,100,000,000			11,100,000,000
Dec 1	8.75	Apr 3/95-May 15/95					
		Aug 15/95-Nov 15/95	A79	8,000,000,000			8,000,000,000
2006—Mar 1	12.5	Mar 13/84-Nov 14/84					
		Mar 19/85	H18	625,976,000		291,312,000	334,664,000
				20,791,331,000		*291,312,000*	*20,500,019,000*
Maturing 2006-2007							
2006—Sept 1	5.75	Nov 14/2000-Feb 12/2001					
		June 4/2001-Aug 20/2001	XD18	5,000,000,000	5,000,000,000		10,000,000,000
Oct 1	14	June 1/84-July 11/84					
		Aug 1/84	H26	958,100,000		153,985,000	804,115,000
Dec 1	7	Feb 15/96-Mar 29/96					
		May 15/96-Aug 15/96	VU50	9,100,000,000			9,100,000,000
2007—Mar 1	13.75	June 19/84	H30	318,550,000		57,803,000	260,747,000
				15,376,650,000	*5,000,000,000*	*211,788,000*	*20,164,862,000*
Maturing 2007-2008							
2007—June 1	7.25	Oct 1/96-Nov 15/96					
		Feb 17/97-May 15/97	WB60	9,500,000,000			9,500,000,000
Sept 1	5	Nov 19/2001	XJ87		5,000,000,000		5,000,000,000
Oct 1	13	Aug 22/84-Sept 12/84	H36	610,741,000		86,492,000	524,249,000
2008—Mar 1	12.75	Oct 1/84-Oct 24/84	H41	750,000,000		123,050,000	626,950,000
				10,860,741,000	*5,000,000,000*	*209,542,000*	*15,651,199,000*

TABLE 6.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/2001	Receipts and other credits (1)	Payments and other charges (1)	March 31/2002
				$	$	$	$
Maturing 2008-2009							
2008—June 1	6	Aug 15/97-Nov 17/97 Feb 16/98-May 15/98	WH31	9,200,000,000			9,200,000,000
June 1	10	Dec 15/85-Sept 1/87 Feb 1/88-Apr 14/88 June 1/88-July 21/88 Oct 15/88-Dec 15/88 Feb 23/89-June 1/89	H74	3,257,854,000			3,257,854,000
Oct 1	11.75	Feb 1/85-May 1/85	H52	627,957,000		178,675,000	449,282,000
2009—Mar 1	11.5	May 22/85	H58	400,000,000		135,053,000	264,947,000
				13,485,811,000		*313,728,000*	*13,172,083,000*
Maturing 2009-2010							
2009—June 1	5.5	Aug 17/98-Nov 16/98 Feb 15/99-May 17/99	WR13	9,400,000,000			9,400,000,000
June 1	11	Oct 1/85-Oct 23/85 Oct 15/87	H68	672,831,000			672,831,000
Oct 1	10.75	June 12/85-July 1/85 Sept 1/85-Sept 1/88	H63	755,511,000		301,445,000	454,066,000
2010—Mar 1	9.75	Mar 15/86	H79	300,000,000		150,691,000	149,309,000
				11,128,342,000		*452,136,000*	*10,676,206,000*
Maturing 2010-2011							
2010—June 1	9.5	Apr 10/86-July 1/87 July 1/89-Aug 10/89 Oct 1/89-Dec 15/89 Feb 1/90	H81	2,474,254,000			2,474,254,000
June 1	5.5	Aug 3/99-Nov 1/99 Feb 1/2000-Mar 20/2000	WX80	10,400,000,000			10,400,000,000
Oct 1	8.75	Apr 28/86	H85	183,813,000		24,667,000	159,146,000
2011—Mar 1	9	July 3/86-Sept 2/86 Oct 23/86-Dec 15/86 May 1/87-Mar 15/88	H87	1,256,274,000		351,065,000	905,209,000
				14,314,341,000		*375,732,000*	*13,938,609,000*
Maturing 2011-2012							
2011—June 1	8.5	Feb 19/87-Mar 15/87	H98	669,390,000			669,390,000
June 1	6	May 1/2000-Aug 1/2000 Oct 30/2000-Jan 29/2001 May 7/2001-July 30/2001	XB51	10,100,000,000	4,900,000,000		15,000,000,000
				10,769,390,000	*4,900,000,000*		*15,669,390,000*
Maturing 2012-2013							
2012—June 1	5	Oct 29/2001-Feb 11/2002	XH22		5,000,000,000		5,000,000,000
Maturing 2013-2014							
2014—Mar 15	10.25	Mar 15/89-Mar 30/89 Mar 15/90-July 1/90 Aug 1/90-Feb 21/91	A23	3,125,000,000		540,562,000	2,584,438,000
Maturing 2015-2016							
2015—June 1	11.25	May 1/90-May 31/90 Oct 1/90-Nov 15/90	A34	2,327,116,000		220,976,000	2,106,140,000
Maturing 2019-2020							
2019—Dec 31	10.186	Mar 23/90	M01	8,436,324			8,436,324
Maturing 2020-2021							
2021—Mar 15	10.5	Dec 15/90-Jan 9/91 Feb 1/91	A39	1,797,000,000		74,000,000	1,723,000,000

TABLE 6.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/2001	Receipts and other credits (1)	Payments and other charges (1)	March 31/2002
				$	$	$	$
Maturing 2021-2022							
2021—June 1	9.75	May 9/91-June 1/91					
		July 1/91-Aug 1/91					
		Sept 1/91-Oct 17/91	A43	4,435,246,000		446,242,000	3,989,004,000
Dec 1	4.25(2)	Dec 10/91-Oct 14/92					
		May 1/93-Dec 1/93					
		Feb 22/94-June 21/94					
		Sept 15/94-Dec 15/94					
		Feb 2/95-May 8/95					
		Aug 4/95	L25	6,050,500,431	109,250,418		6,159,750,849
				10,485,746,431	*109,250,418*	*446,242,000*	*10,148,754,849*
Maturing 2022-2023							
2022—June 1	9.25	Dec 15/91-Jan 3/92					
		May 15/92	A49	2,399,000,000		765,922,000	1,633,078,000
Maturing 2023-2024							
2023—June 1	8	Aug 17/92-Feb 1/93					
		Apr 1/93-July 26/93					
		Oct 15/93-Feb 1/94					
		May 2/94	A55	8,200,000,000			8,200,000,000
Maturing 2025-2026							
2025—June 1	9	Aug 2/94-Nov 1/94					
		Feb 1/95-May 1/95					
		Aug 1/95-Nov 1/95					
		Feb 1/96	A76	8,900,000,000			8,900,000,000
Maturing 2026-2027							
2026—Dec 1	4.25(2)	Dec 7/95-Mar 6/96					
		June 6/96-Sept 6/96					
		Dec 6/96-Mar 12/97					
		June 9/97-Sept 8/97					
		Dec 8/97-Mar 9/98					
		June 8/98-Sept 8/98					
		Dec 7/98	VS05	5,806,307,326	104,841,163		5,911,148,489
Maturing 2027-2028							
2027—June 1	8	May 1/96-Aug 1/96					
		Nov 1/96-Feb 3/97					
		May 1/97-Aug 1/97					
		Nov 3/97	VW17	9,600,000,000			9,600,000,000
Maturing 2029-2030							
2029—June 1	5.75	Feb 2/98-May 1/98					
		Nov 2/98-May 3/99					
		Oct 15/99-Apr 24/2000					
		Oct 16/2000-Apr 23/2001	WL43	12,000,000,000	1,900,000,000		13,900,000,000
Maturing 2031-2032							
2031—Dec 1	4 (2)	Mar 8/99-June 8/99					
		Sept 7/99-Dec 6/99					
		Mar 6/2000-June 5/2000					
		Sept 5/2000-Dec 11/2000					
		Mar 5/2001-June 16/2001					
		Sept 24/2001-Dec 10/2001					
		Mar 18/2002	WV25	3,241,897,432	1,519,385,147		4,761,282,579

TABLE 6.2

MARKETABLE BONDS—*Concluded*

Maturity date	%	Issue date	Series	April 1/2001	Receipts and other credits (1)	Payments and other charges (1)	March 31/2002
				$	$	$	$
Maturing 2033-2034							
2033—June 1	5.75	Oct 15/2001-Jan 21/2002 Mar 4/2002	XG49		4,400,000,000		4,400,000,000
				295,487,006,513	41,933,476,728	42,522,327,000	294,898,156,241
Less: Government's holdings—							
Government's holdings				514,259,000	16,620,047,000	17,139,207,000	1,033,419,000
Consolidation adjustment(3)						21,488,000	21,488,000
				514,259,000	*16,620,047,000*	*17,160,695,000*	*1,054,907,000*
Total marketable bonds (Canadian currency)				294,972,747,513	58,553,523,728	59,683,022,000	293,843,249,241
Payable in foreign currencies—							
2001—May 30	6.5	May 30/96		1,576,300,000		1,576,300,000	
2002—July 15	6.125	July 15/97		1,576,300,000	17,900,000		1,594,200,000
2003—Feb 19	5.625	Feb 19/98		3,152,600,000	35,800,000		3,188,400,000
2003—June 30 (4)	9.5	Feb 5/2001		151,947,438	1,725,471		153,672,909
2004—Nov 30	6.375	Nov 30/99		3,152,600,000	35,800,000		3,188,400,000
2005—July 21	6.375	July 21/95		2,364,450,000	26,850,000		2,391,300,000
2006—Aug 28	6.75	Aug 28/96		1,576,300,000	17,900,000		1,594,200,000
2007—Oct 3	(5)	Oct 3/97		502,839,700	5,710,100		508,549,800
2008—July 7	4.875	July 7/98		2,829,898,304	8,589,704		2,838,488,008
2008—Nov 5	(5)	Nov 5/98		3,940,750,000	44,750,000		3,985,500,000
2010—Jan 15 (4)	8.6	Feb 5/2001		248,889,889	2,826,320		251,716,209
2016—Dec 15 (4)	8.25	Feb 5/2001		60,284,017	684,568		60,968,585
2018—June 30 (4)	9.7	Feb 5/2001		25,346,904	287,832		25,634,736
2019—June 1 (4)	8.8	Feb 5/2001		5,517,050	62,650		5,579,700
				21,164,023,302	198,886,645	1,576,300,000	19,786,609,947
Less: Government's holdings and securities held for the retirement of unmatured debt (6)				505,958,209	2,343,474	11,549,957	515,164,692
Total marketable bonds (foreign currencies)..................				20,658,065,093	201,230,119	1,587,849,957	19,271,445,255
Total				315,630,812,606	58,754,753,847	61,270,871,957	313,114,694,496

(1) This column includes the translation of marketable bonds payable in foreign currencies to Canadian dollars using the closing rates of exchange at March 31.
(2) The rate of return of this issue is linked to the Consumer Price Index for Canada.
(3) Additional information on consolidated Crown corporations is provided in Section 4 of this volume.
(4) Assumed by the Government of Canada on February 5, 2001 upon the dissolution of Petro Canada Limited.
(5) The rate of interest was variable throughout the year.
(6) These securities were assumed by the Government of Canada on February 5, 2001 upon the dissolution of Petro Canada Limited. These are presented as a deduction from the foreign currency unmatured debt since they are held specifically for the repayment of the corresponding liabilities assumed upon the dissolution of the Corporation. They include an amount of $136 million in Government's holdings.

Treasury Bills

Treasury bills are short-term certificates of indebtedness issued by the Government of Canada to pay sums of money on given dates, and have the following characteristics:

- — issued at a discount in lieu of interest payments;
- — issued in Canadian currency only;
- — issued every 2 weeks;
- — common terms: 3 months, 6 months and 12 months;
- — transferable; and,
- — bought and sold on the open market.

The balance at March 31, 2002 consists of $29,900 million in three-month bills; $22,900 million in six-month bills; and, $41,400 million in 364-day bills.

Table 6.3 presents a monthly summary of Treasury bill issues and redemptions.

TABLE 6.3

TREASURY BILLS

(in millions of dollars)

	Issues				Redemptions				
	3 month bills	6 month bills	Other bills	Total	3 month bills	6 month bills	Other bills	Total	Net change
April, 2001	7,900	3,300	3,300	14,500	7,300	2,800	5,100	15,200	(700)
May	7,300	3,100	5,100	15,500	8,200	2,800	4,800	15,800	(300)
June	6,400	2,800	2,800	12,000	8,200	2,800	4,600	15,600	(3,600)
July	6,700	2,900	2,900	12,500	8,200	3,100	2,700	14,000	(1,500)
August	11,400	4,800	6,300	22,500	11,100	6,800	2,900	20,800	1,700
September	7,900	3,300	3,300	14,500	6,400	3,400	4,300	14,100	400
October	8,500	3,500	3,500	15,500	6,700	3,200	2,800	12,700	2,800
November	8,800	3,600	7,600	20,000	7,600	2,900	2,800	13,300	6,700
December	8,500	3,500	3,500	15,500	7,600	2,800	4,300	14,700	800
January, 2002	12,900	5,300	5,300	23,500	12,600	3,100	9,000	24,700	(1,200)
February	8,800	3,600	3,600	16,000	8,800	3,200	3,400	15,400	600
March	8,200	3,400	3,400	15,000	8,500	3,300	3,400	15,200	(200)
	103,300	43,100	50,600	197,000	101,200	40,200	50,100	191,500	5,500
Balance at April 1, 2001									88,700
Balance at March 31, 2002									94,200
Less: Government's holdings—Consolidation adjustment[1]									161
Total									94,039

[1] Additional information on consolidated Crown corporations is provided in Section 4 of this volume.

Canada Savings and Canada Premium Bonds

Canada savings and Canada premium bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- issued to Canadian residents;
- issued in Canadian currency only;
- registered in the name of the holder;
- fixed dates of maturity;
- not marketable;
- not subject to call before maturity;
- term to maturity of seven years or more;
- Canada savings bonds are redeemable on demand by the holder, with accrued interest calculated to the end of the previous month (no interest is paid if redeemed during the first 3 months following the date of issue); and,
- Canada premium bonds are redeemable in full or partially on any annual anniversary of the issue date and during the 30 days thereafter by the holder, with accrued interest if applicable.

Table 6.4 presents a summary of the balances and transactions for Canada savings and Canada premium bonds.

TABLE 6.4

CANADA SAVINGS AND CANADA PREMIUM BONDS

Maturity date	%	Issue date	Series	April 1/2001	Receipts and other credits	Payments and other charges	March 31/2002
				$	$	$	$
Canada Savings Bonds—							
2001—Nov 1	5.5	1989-90	S44	1,761,746,262		1,761,746,262	
2002—Nov 1	5.5-1.8	1990-91	S45	1,618,673,744		222,432,612	1,396,241,132
2003—Nov 1	5.5-1.8	1991-92	S46	2,303,145,068		315,129,587	1,988,015,481
2004—Nov 1	5.5-1.8	1992-93	S47	2,675,754,900		360,841,815	2,314,913,085
2005—Nov 1	5.5-1.8	1993-94	S48	1,632,333,794		208,767,161	1,423,566,633
2006—Nov 1	5.5-1.8	1994-95	S49	2,391,580,987		379,460,395	2,012,120,592
2007—Nov 1	4.85-1.8	1995-96	S50	1,493,574,444		186,037,182	1,307,537,262
2007—Nov 1	5.25-6	1997-98	S52	2,652,180,392		125,098,977	2,527,081,415
2007—Dec 1	5.25-6	1997-98	S53	14,371,766		573,079	13,798,687
2008—Nov 1	6.5-6.75	1996-97	S51	2,627,390,997		96,725,648	2,530,665,349
2008—Nov 1	4.85-1.8	1998-99	S54	1,052,590,408		144,829,855	907,760,553
2008—Dec 1	4.85-1.55	1998-99	S55	76,267,076		8,864,264	67,402,812
2009—Jan 1	4.85-1.35	1998-99	S56	14,401,805		1,816,357	12,585,448
2009—Feb 1	4.4-1.35	1998-99	S57	9,385,420		949,509	8,435,911
2009—Mar 1	3.85-1.3	1998-99	S58	16,107,036		1,487,853	14,619,183
2009—Apr 1	3.65	1999-2000	S59	15,710,505		4,687,600	11,022,905
2009—Nov 1	4.85-1.8	1999-2000	S60[1]	722,751,242		202,668,391	520,082,851
2009—Dec 1	4.85-1.55	1999-2000	S61	64,871,435		9,531,075	55,340,360
2010—Jan 1	4.85-1.35	1999-2000	S62	22,177,629		3,199,556	18,978,073
2010—Feb 1	4.4-1.35	1999-2000	S63	15,175,420		2,397,344	12,778,076
2010—Mar 1	3.85-1.3	1999-2000	S64	26,491,428		5,700,901	20,790,527
2010—Apr 1	3.65	1999-2000	S65	31,448,810		4,858,695	26,590,115
2010—Nov 1	4.85-1.8	2000-2001	S66[1]	846,356,353		159,004,935	687,351,418
2010—Dec 1	4.85-1.55	2000-2001	S67	53,523,187		10,820,134	42,703,053
2011—Jan 1	4.85-1.35	2000-2001	S68	31,043,026		7,283,495	23,759,531
2011—Feb 1	4.4-1.35	2000-2001	S69	29,103,992		7,762,377	21,341,615
2011—Mar 1	3.85-1.3	2000-2001	S70	14,355,206	4,614,203		18,969,409
2011—Apr 1	3.65	2000-2001	S71	32,100	11,403,901		11,436,001
2011—Nov 1	1.8	2001-2002	S72[1]		846,380,141		846,380,141
2011—Dec 1	1.55	2001-2002	S73		41,677,025		41,677,025
2012—Jan 1	1.35	2001-2002	S74		10,315,769		10,315,769
2012—Feb 1	1.35	2001-2002	S75		10,286,012		10,286,012
2012—Mar 1	1.3	2001-2002	S76		25,127,061		25,127,061
2012—Apr 1	1.3	2001-2002	S77		73,760		73,760
				22,212,544,432	*949,877,872*	*4,232,675,059*	*18,929,747,245*

TABLE 6.4

CANADA SAVINGS AND CANADA PREMIUM BONDS—*Concluded*

Maturity date	%	Issue date	Series	April 1/2001	Receipts and other credits	Payments and other charges	March 31/2002
				$	$	$	$
Canada Premium Bonds—							
2007—Mar 1	6.25-6.5	1997-98	P1	80,030,240		1,524,523	78,505,717
2008—Mar 1	4.35-4.45	1997-98	P2	19,421,471		1,096,766	18,324,705
2008—Nov 1	5.-2.3	1998-99	P3	1,381,022,097		93,000,984	1,288,021,113
2008—Dec 1	4.5-2	1998-99	P4	122,568,004		7,225,233	115,342,771
2009—Jan 1	4.5-2	1998-99	P5	24,716,635		1,602,772	23,113,863
2009—Feb 1	4.75-2	1998-99	P6	22,010,149		1,633,622	20,376,527
2009—Mar 1	5-2	1998-99	P7	71,485,817		2,617,980	68,867,837
2009—Apr 1	5.25	1999-2000	P8	64,974,010		3,973,990	61,000,020
2009—Nov 1	5.4-5.8	1999-2000	P9	487,489,999		14,117,953	473,372,046
2009—Dec 1	5.4-5.8	1999-2000	P10	140,693,044		4,973,866	135,719,178
2010—Jan 1	5.4-5.8	1999-2000	P11	43,594,459		1,001,884	42,592,575
2010—Feb 1	5.5-6	1999-2000	P12	36,894,948		1,257,293	35,637,655
2010—Mar 1	5.75-6.25	1999-2000	P13	83,301,750		2,031,913	81,269,837
2010—Apr 1	5.75	1999-2000	P14	119,794,234		5,088,757	114,705,477
2010—Nov 1	5.5-5.7	2000-2001	P15	710,980,098		13,130,277	697,849,821
2010—Dec 1	5.5-5.7	2000-2001	P16	141,798,431		3,785,416	138,013,015
2011—Jan 1	5.5-5.7	2000-2001	P17	180,166,574		4,495,685	175,670,889
2011—Feb 1	5.25-5.5	2000-2001	P18	433,435,356		10,372,872	423,062,484
2011—Mar 1	4.35-4.45	2000-2001	P19	39,498,022		1,259,880	38,238,142
2011—Apr 1	4.35	2000-2001	P20	124,700	59,754,993		59,879,693
2011—Nov 1	2.3	2001-2002	P21		742,127,094		742,127,094
2011—Dec 1	2	2001-2002	P22		98,872,236		98,872,236
2012—Jan 1	2	2001-2002	P23		27,503,002		27,503,002
2012—Feb 1	2	2001-2002	P24		27,644,167		27,644,167
2012—Mar 1	2	2001-2002	P25		105,872,307		105,872,307
2012—Apr 1	2	2001-2002	P26		157,900		157,900
				4,204,000,038	*1,061,931,699*	*174,191,666*	*5,091,740,071*
				26,416,544,470	2,011,809,571	4,406,866,725	24,021,487,316
Less: Government's holdings—							
Canada savings bonds held on account of employees				3,765	4,143	6,584	6,206
Canada savings bonds held on account of the Payroll Savings Plan				110,523,000	153,130,500	97,793,000	55,185,500
Consolidation adjustment				206,913,000	206,913,000		
				317,439,765	*360,047,643*	*97,799,584*	*55,191,706*
Total				26,099,104,705	2,371,857,214	4,504,666,309	23,966,295,610

(1) Includes bonds related to Government's participation in the Canada savings bonds Payroll Savings Plan.

Non-Marketable Bonds and Notes

Non-marketable bonds and notes are interest-bearing certificates of indebtedness issued by the Government of Canada exclusively to the Canada Pension Plan (CPP) Investment Fund or to the Canada Health and Social Transfer (CHST) Supplement Trust for Health Care or to the Medical Equipment Trust (MET). They have the following characteristics:

- — not negotiable;
- — not transferable;
- — not assignable;
- — issued in Canadian currency only;
- — term to maturity of 20 years or less for the CPP bonds and 3 years or less for the CHST or MET notes;
- — interest payable semi-annually; and,
- — redeemable at face value plus accrued interest.

Table 6.5 presents a summary of the balances and transactions for these non-marketable bonds and notes.

TABLE 6.5

NON-MARKETABLE BONDS AND NOTES

	April 1/2001	Receipts and other credits	Payments and other charges	March 31/2002
	$	$	$	$
Canada Pension Plan Investment Fund—				
Matured 2001-2002	17,622,000		17,622,000	
Maturing 2002-2003	17,414,000			17,414,000
2003-2004	17,259,000			17,259,000
2004-2005	16,661,000			16,661,000
2005-2006	239,955,000			239,955,000
2006-2007	1,352,282,000			1,352,282,000
2007-2008	699,981,000			699,981,000
2008-2009	519,360,000			519,360,000
2009-2010	71,112,000			71,112,000
2010-2011	425,010,000			425,010,000
2011-2012	15,763,000			15,763,000
2012-2013	11,118,000			11,118,000
	3,403,537,000		*17,622,000*	*3,385,915,000*
Canada Health and Social Transfer Supplement Trust for Health Care—				
Maturing 2001-2002	4,675,441		4,675,441	
Maturing 2003-2004	4,643,329			4,643,329
	9,318,770		*4,675,441*	*4,643,329*
Medical Equipment Trust—				
Maturing 2001-2002	60,781,728		60,781,728	
Total	3,473,637,498		83,079,169	3,390,558,329

Canada Bills

Canada bills are short-term certificates of indebtedness issued by the Government of Canada in the United States money market under the Government's foreign currency borrowing program. Canada bills provide Canada with an additional source of short-term US funds and have the following characteristics:

- issued at a discount in lieu of interest payments;
- term to maturity of not more than 270 days;
- transferable; and,
- bought and sold on the open market.

The year-end balance of Canada bills payable in US dollars was translated into Canadian dollars using the closing rate of exchange at March 31, 2002.

Table 6.6 presents a monthly summary of Canada bill issues and redemptions.

TABLE 6.6

CANADA BILLS

	Issues	Redemptions	Net change
	$	$	$
April, 2001	1,939,403,086	2,429,830,195	(490,427,109)
May	3,124,039,365	1,764,051,690	1,359,987,675
June	2,551,759,323	3,803,959,694	(1,252,200,371)
July	1,996,475,251	2,415,712,566	(419,237,315)
August	1,954,848,851	2,161,512,896	(206,664,045)
September	1,806,194,682	2,920,525,808	(1,114,331,126)
October	2,264,347,081	1,833,807,580	430,539,501
November	1,555,393,000	1,983,467,250	(428,074,250)
December	1,234,708,452	2,121,446,256	(886,737,804)
January, 2002	1,718,415,994	2,047,861,342	(329,445,348)
February	1,680,055,002	1,631,771,723	48,283,279
March	1,349,892,644	1,944,011,880	(594,119,236)
	23,175,532,731	27,057,958,880	(3,882,426,149)
Balance at April 1, 2001			7,227,649,184
Balance before revaluation			3,345,223,035
Exchange valuation adjustment at March 31, 2002			10,222,024
Balance at March 31, 2002			3,355,445,059

Canada Notes

Canada notes are issued by the Government of Canada under the Government's foreign currency borrowing program. Canada notes provide Canada with an additional source of medium-term foreign funds.

The year-end balances of Canada notes were translated into Canadian dollars using the closing rate of exchange of the appropriate currency at March 31, 2002.

Table 6.7 presents a summary of the balances and transactions for Canada notes.

TABLE 6.7

CANADA NOTES

Maturity date	%	Issue date	Note #	April 1/2001	Receipts and other credits (1)	Payments and other charges (1)	March 31/2002
				$	$	$	$
Payable in foreign currencies—							
Matured 2001-2002							
2001—Apr 4	6.280	Apr 4/96	024	78,815,000		78,815,000	
Apr 25	6.496	Apr 25/96	040	31,526,000		31,526,000	
May 7	6.542	May 6/96	041	63,052,000		63,052,000	
2002—Feb 5	6.379	Feb 5/97	061	157,630,000		157,630,000	
				331,023,000		*331,023,000*	
Maturing 2005-2006							
2006—Mar 20	0.70	Mar 22/2001	066	624,500,000		23,600,000	600,900,000
Maturing 2008-2009							
2009—Mar 23	1.90	Mar 23/99	065	624,500,000		23,600,000	600,900,000
Total				1,580,023,000		378,223,000	1,201,800,000

(1) This column includes the translation of Canada notes payable in foreign currencies to Canadian dollars using the closing rates of exchange at March 31.

Euro Medium-Term Notes

Euro medium-term notes are issued by the Government of Canada in the Euromarkets under the Government's foreign currency borrowing program, and thus provide Canada with an additional source of medium-term foreign funds.

The year-end balances of Euro medium-term notes were translated into Canadian dollars using the closing rate of exchange of the appropriate currency at March 31, 2002.

Table 6.8 presents a summary of the balances and transactions for the Euro medium-term notes.

TABLE 6.8

EURO MEDIUM -TERM NOTES

Maturity date	%	Issue date	April 1/2001	Receipts and other credits (1)	Payments and other charges(1)	March 31/2002
			$	$	$	$
Payable in foreign currencies—						
Matured 2001-2002						
2001—June 12	(2)	June 12/98	40,681,335		40,681,335	
2002—Jan 22	(2)	Jan 22/99	472,890,000		472,890,000	
			513,571,335		*513,571,335*	
Maturing 2003-2004						
2003—July 16	(2)	July 16/98	102,459,500	1,163,500		103,623,000
Maturing 2004-2005						
2004—Nov 26	(2)	Mar 26/98	780,268,500	8,860,500		789,129,000
Nov 26	(2)	Oct 30/98	536,887,780	6,096,740		542,984,520
Nov 30	(2)	Mar 22/99	138,594,601	1,573,840		140,168,441
Dec 22	(2)	Dec 22/97	120,145,586	1,364,338		121,509,924
			1,575,896,467	*17,895,418*		*1,593,791,885*
Maturing 2007-2008						
2007—Nov 19	(2)	Nov 19/97	47,289,000	537,000		47,826,000
2008—Jan 31	(2)	July 30/97	69,166,467	785,435		69,951,902
			116,455,467	*1,322,435*		*117,777,902*
Maturing 2009-2010						
2009—Apr 28	4.50	Mar 30/99-Apr 28/99	1,383,700,000	4,200,000		1,387,900,000
Total			3,692,082,769	24,581,353	513,571,335	3,203,092,787

(1) This column includes the translation of Euro notes payable in foreign currencies to Canadian dollars using closing rates of exchange at March 31.

(2) The rate of interest is variable throughout the year.

Interest Rates

Table 6.9 sets out unmatured debt as at March 31, for each of the years 1997-98 to 2001-2002 inclusive, with the average rate of interest thereon. For purposes of comparison, unmatured debt is classified as marketable bonds, Treasury bills, Canada savings and Canada premium bonds, non-marketable bonds and notes (including the bonds for the Canada Pension Plan and the notes for the Canada Health and Social Transfer Supplement and the Medical Equipment Trust), Canada bills and Foreign currency notes.

TABLE 6.9

UNMATURED DEBT AS AT MARCH 31, FROM 1998 TO 2002, WITH THE AVERAGE RATE OF INTEREST THEREON

	Marketable bonds		Treasury bills		Canada savings and Canada premium bonds		Non-marketable bonds and notes		Canada bills		Foreign currency notes		Total unmatured debt	
	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate
	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%
2002	313,115	6.61	94,039	2.64	23,966	3.23	3,391	10.16	3,355	1.75	4,405	2.46	442,271	5.56
2001	315,631	6.98	88,700	5.31	26,099	5.42	3,473	10.10	7,228	5.10	5,272	4.15	446,403	6.11
2000	315,339	7.21	99,850	5.31	26,489	5.13	3,552	10.04	6,008	5.87	5,168	4.95	456,406	6.15
1999	315,399	7.51	96,950	4.94	27,662	4.28	4,063	9.39	10,171	4.81	6,182	4.70	460,427	6.70
1998	309,234	7.75	112,300	4.41	29,769	3.61	3,456	10.22	9,356	5.49	3,176	5.87	467,291	6.64

Note: The interest rate in effect at March 31 is used where various rates of interest are applicable.

Table 6.10 shows the average high and low yields of Treasury bills, at tender, together with the average yield on the latest issues for the years 1997-98 to 2001-2002 inclusively.

TABLE 6.10

TREASURY BILLS AVERAGE YIELDS AT TENDER

Year ended March 31	High %	Low %	Last issue %
Three-month bills—			
2002	4.49	1.90	2.34
2001	5.75	4.60	4.60
2000	5.28	4.30	5.28
1999	5.64	4.55	4.89
1998	4.65	4.17	4.58
Six-month bills—			
2002	4.52	1.96	2.73
2001	6.01	4.58	4.58
2000	5.56	4.43	5.56
1999	5.81	4.70	4.98
1998	4.94	3.69	4.75
Other bills—			
2002	4.63	2.15	3.48
2001	6.33	4.58	4.58
2000	5.98	4.56	5.94
1999	5.83	4.62	4.97
1998	5.20	3.60	4.96

Maturity of Government Debt

Table 6.11 presents total unmatured debt arranged in order of maturity.

TABLE 6.11

MATURITY OF GOVERNMENT DEBT

	Marketable bonds		Treasury bills		Canada savings and Canada premium bonds		Non-marketable bonds and notes		Canada bills		Foreign currency notes		Total unmatured debt	
	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate
	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(million)	%
2003	35,096	6..82	94,200	2.64	1,396	1.80	18	14.67	3,355	1.75			134,065	3.73
2004	41,087	6.30			1,988	1.80	22	9.62			104	1.22	43,201	6.08
2005	38,191	6.06			2,315	1.80	17	13.37			1,594	1.69	42,117	5.66
2006	22,891	7.39			1,424	1.80	240	11.30			601	0.70	25,156	6.95
2007	21,759	6.75			2,091	1.98	1,352	9.60					25,202	6.51
2008/2012	76,692	6.45			14,807	4.09	1,731	10.38			2,106	3.60	95,336	6.09
2013/2017	9,752	7.84					11	9					9,763	7.84
2018/2022	11,912	7.28											11,912	7.28
2023/2027	24,644	7.42											24,644	7.42
2028/2032	28,261	6.22											28,261	6.22
2033	4,400	5.75											4,400	5.75
	314,685	6.61	94,200	2.64	24,021	3.23	3,391	10.16	3,355	1.75	4,405	2.46	444,057	5.56
Less: Government's holdings	1,570	7.04	161	2.64	55	1.80							1,786	6.48
	313,115	6.61	94,039	2.64	23,966	3.23	3,391	10.16	3,355	1.75	4,405	2.46	442,271	5.56

Note: This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 6.12.

Statement of all Borrowing Transactions on behalf of Her Majesty

Table 6.12 presents the information required by section 49 of the *Financial Administration Act*. The borrowing transactions included in this table are: borrowings by the Government for general purposes, and borrowings by agent enterprise Crown corporations. Borrowings by non-agent enterprise Crown corporations and other government business enterprises are not included because such borrowings are not on behalf of Her Majesty.

TABLE 6.12

STATEMENT OF ALL BORROWING TRANSACTIONS ON BEHALF OF HER MAJESTY

(in millions of dollars)

	April 1/2001	Issues/ Borrowings	Retirements	March 31/2002
Unmatured debt of the Government of Canada[1]	446,403	281,337	285,469	442,271
Borrowings of enterprise Crown corporations designated as agents of Her Majesty[2]	41,400	68,247	64,472	45,175
Total	487,803	349,584	349,941	487,446

[1] Details can be found in this section.

[2] Details can be found in Section 9 (Table 9.6) of this volume.

PENSION AND OTHER ACCOUNTS

Pension and other accounts are specified purpose accounts which represent the recorded value of the financial obligations of the Government in its role as administrator of certain public moneys received or collected for specified purposes, under or pursuant to legislation, trusts, treaties, undertakings or contracts. These public moneys may be paid out only for the purposes specified in or pursuant to legislation, trusts, treaties, undertakings or contracts.

Because of the dedicated purposes of these moneys, specific accounts are required to be maintained to provide an accounting mechanism to ensure that the moneys are used only for the purposes for which they were received or collected. Legislation relating to some accounts permits investments to be made and, in certain cases, the balances of the accounts earn interest.

Public Sector Pensions

The liability for public sector pensions represents the Government's obligations for its major pension plans. Allowance accounts are used to record: the accumulated amortization of any shortfall or excess between the liability for public sector pensions determined on an actuarial basis for accounting purposes, and the balances of the superannuation accounts, the accumulated differential between interest credited to the superannuation accounts and interest based on the actuarial obligations, and any other accounting adjustment required under the Government accounting policies.

The Government sponsors defined benefit pension plans for substantially all its employees, principally members of the Public Service, the Canadian Forces and the Royal Canadian Mounted Police. It also has obligations for several other pension plans; the two most significant ones being for Members of Parliament and federally appointed judges.

The legislation provides that all pension obligations arising from these plans be met but, until March 31, 2000, separate market invested funds were not maintained. Since April 1, 2000, the net amount of contributions less benefits and payments related to the Public Service, Canadian Forces and Royal Canadian Mounted Police pension plans have been transferred to the Public Sector Pension Investment Board. The goal of the Board is to achieve maximum rates of return on investments without undue risk, while respecting the requirements and financial obligations of each of the public sector pension plans.

i. Pension plans

Employee pension plans

Basic pensions for the three major employees plans are generally based on the best five consecutive years' average earnings and accrue at 2 percent of these average earnings per year of service, to a maximum of 70 percent of final average earnings. Basic pensions are indexed annually (on January 1) to the cost of living.

Effective January 1, 2000, plan members contribute 4 percent on salary up to the Yearly Maximum Pensionable Earnings (YMPE) for the Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) purposes and 7.5 percent on that portion of salary above the YMPE. This rate is applicable until 2004 when it comes up for review.

Employer contributions are made monthly to provide for the cost (net of employee contributions) of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. In 2001-2002, the employer contribution rates averaged about 2.6, 3.5 and 3.0 times the current year's employee contribution for the plans of the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*, respectively.

Since April 1, 2000, new contributions made to these three pension plans both by plan members and by the Government as the employer have been credited to newly created Pension Funds. The net amount of these contributions less benefits and payments related to post March 2000 service is invested in capital markets by the Public Sector Pension Investment Board (PSPIB). The PSPIB operates independently of the Government and plan members but is required by the *Public Sector Pension Investment Board Act* to invest contributions prudently, in the best interests of plan members. It is also required to report the results of its investments in an annual report to Parliament and to the ministers responsible for those three pension plans.

The superannuation accounts, which continue to record the transactions that pertain to pre April 2000 service, earn interest at rates that are based on the Government of Canada long-term bond rate. The interest rate earned by the accounts was about 8.7 percent in 2002 and 9.0 percent in 2001. The Pension Fund accounts, which record the transactions that pertain to post March 2000 service, are only flow through accounts used to transfer funds to the PSPIB, and as such they do not earn interest.The balance in these accounts at year-end corresponds to money that was in transit or impending transfer to the PSPIB.

In 2000-2001, Canada Post Corporation and three other corporations implemented their own pension plans and their employees ceased to be members of the Public Service pension plan. An amount of about $4,500 million ($1,300 million in 2001) was transferred to the pension plans of these corporations during the year and an additional estimated amount of $2,100 million ($6,200 million in 2001) is expected to be transferred in the coming year. The amounts of impending transfers are still reflected in the balance of Public Service Superannuation Account as at March 31st.

To reflect the *Income Tax Act* restrictions on the benefits payable from registered pension plans, pension legislation contains a number of provisions to allow various federal service superannuation plans to adapt to the tax restrictions. These include Retirement Compensation Arrangements Accounts established under the *Special Retirement Arrangements Act* (SRAA), to record transactions for those pension benefits above the limits, or not permitted under the *Income Tax Act*.

Members of Parliament retiring allowances

Members of Parliament are eligible at age 55 to receive a basic pension upon termination of membership and after having contributed to the plan for at least six years. The basic allowance is based on the best five year average sessional indemnity and is accrued at a rate of 3 percent of those average indemnities for both Members of the House of Commons and for Senators. Basic allowances are indexed annually (on January 1st) to the cost of living once recipients reach age 60.

Members' contributions for these benefits are now 7 percent for Members of the House of Commons and for Senators. The Government contributions are made monthly to provide for the cost (net of Members' contributions) of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. The Government contributions expressed as a multiple of Members' contributions, are as follows:

	2002	2001
Members of Parliament		
House of Commons		
Retiring allowances account	3.74	3.06
Retirement compensation arrangements	6.95	6.46
The Senate		
Retiring allowances account	2.44	1.85
Retirement compensation arrangements	3.59	2.78

Contributions are credited to the appropriate pension accounts. The accounts earn interest at a rate of 2.5 percent per quarter.

Pension plan for federally appointed judges

This plan provides fully-indexed annuities to judges and to all eligible survivors providing they meet minimum age and service requirements. Unlike other pension plans, the judges' plan lacks an explicit accrual rate for benefits. Instead, the full benefit amount is generally payable when the member has completed 15 years of pensionable service and the total of the member's age and years of service totals 80.

Judges appointed to the bench before February 17, 1975 make required contributions of 1.5 percent of salary. All other judges make contributions of 7 percent of salary. No specified purpose account is maintained for this plan. Benefits are included as an expenditure in the Statement of Revenues and Expenditures. During the year, the benefit payments charged to expenditures amounted to $59 million.

ii. Actuarial valuations

As required under the *Public Pensions Reporting Act*, actuarial valuations are performed triennially on the six major pension plans using the projected benefit method pro-rated on services.

The most recent review date for the actuarial valuation of each pension plan is as follows:

Public Service—March 31, 1999;

Canadian Forces—March 31, 2000;

Royal Canadian Mounted Police—March 31, 1999;

Members of Parliament—March 31, 2001;

Retirement Compensation Arrangements: December 31, 1998;

Federally appointed judges—March 31, 2001.

As at March 31, 2002, the actuarial valuation report for the Members of Parliament plan and the Federally appointed judges plan were not yet tabled before Parliament.

In accordance with the legislation governing the major pension plans, the President of the Treasury Board has the authority to direct that any actuarial deficiency found will be credited to the appropriate account in equal installments over a period not exceeding fifteen years commencing in the year in which the actuarial report is laid before Parliament. During the year, credit adjustments of $94 million and $5 million were made to the Retirement Compensation Arrangements Accounts No. 1 and No. 2 respectively as a result of their most recent actuarial review.

As a result of amendments made in September 1999, a comparable provision gives authority to deal with surpluses in the superannuation accounts by debiting the appropriate account over a period of up to fifteen years. Any future surpluses identified in the new Pension Funds may be dealt with by a reduction of Government and/or plan member contributions, or by withdrawing amounts from the Fund. As a result of the last triennial actuarial review of the Public Service, the Canadian Forces, and the Royal Canadian Mounted Police pension plans, debit adjustments of nil, $14,772 million and $115 million ($8,100 million, nil and $1,900 million in 2001) were made to the Public Service, the Canadian Forces and the Royal Canadian Mounted Police Superannuation Accounts respectively.

Table 6.13 presents a summary of the balances and transactions for the liability for public sector pensions. Receipts and other credits for the pension accounts consist of contributions from employees, related contributions from the Government and participating Public Service corporations, transfers from other pension funds, other contributions related to actuarial liability adjustments, refunds of refundable tax and interest. Payments and other charges for the pension accounts consist of annuity payments for pensions, minimum benefits, cash termination allowances (lump sum payments to employees suffering a disability), refunds of contributions, pension division payments, transfer value payments, transfers to other plans, remittances of refundable tax, payment of administrative expenses, debits resulting from triennial actuarial reviews, and transfers to the Public Sector Pension Investment Board. Adjustments to the allowance account result from annual actuarial valuations performed for accounting purposes, from the annual adjustment between the interest based on the actuarial obligations and interest credited to the pension accounts, and from any other accounting adjustment required under the Government accounting policies.

TABLE 6.13

PUBLIC SECTOR PENSIONS

	April 1/2001	Receipts and other credits	Payments and other charges	March 31/2002
	$	$	$	$
Public Service Superannuation Account, Table 6.15	81,574,680,376	7,036,120,117	8,060,426,947	80,550,373,546
Allowance for pension adjustments	(2,838,000,000)		2,421,000,000	(5,259,000,000)
	78,736,680,376	*7,036,120,117*	*10,481,426,947*	*75,291,373,546*
Public Service Pension Fund Account, Table 6.16	96,391,625	2,243,045,524	2,272,008,994	67,428,155
Allowance for pension adjustments	24,000,000	15,000,000	88,000,000	(49,000,000)
	120,391,625	*2,258,045,524*	*2,360,008,994*	*18,428,155*
Canadian Forces Superannuation Account, Table 6.17	50,882,401,017	4,416,399,632	16,672,152,185	38,626,648,464
Allowance for pension adjustments	(12,485,000,000)	14,772,000,000	2,778,000,000	(491,000,000)
	38,397,401,017	*19,188,399,632*	*19,450,152,185*	*38,135,648,464*
Canadian Forces Pension Fund Account, Table 6.18	56,601,545	658,168,488	679,434,663	35,335,370
Allowance for pension adjustments	5,000,000	25,000,000		30,000,000
	61,601,545	*683,168,488*	*679,434,663*	*65,335,370*
Royal Canadian Mounted Police Superannuation Account, Table 6.19	9,489,323,066	826,111,410	430,792,530	9,884,641,946
Allowance for pension adjustments	(132,000,000)	115,000,000	303,000,000	(320,000,000)
	9,357,323,066	*941,111,410*	*733,792,530*	*9,564,641,946*
Royal Canadian Mounted Police Pension Fund Account, Table 6.20	8,517,057	239,042,264	237,283,575	10,275,746
Allowance for pension adjustments	1,000,000	2,000,000	16,000,000	(13,000,000)
	9,517,057	*241,042,264*	*253,283,575*	*(2,724,254)*
Members of Parliament Retiring Allowances Account, Table 6.21	322,708,427	38,440,820	16,147,784	345,001,463
Allowance for pension adjustments	(43,000,000)		9,000,000	(52,000,000)
	279,708,427	*38,440,820*	*25,147,784*	*293,001,463*
Members of Parliament Retirement Compensation Arrangements Account, Table 6.22	52,393,494	24,113,977	11,866,667	64,640,804
Allowance for pension adjustments	3,000,000	66,000,000		69,000,000
	55,393,494	*90,113,977*	*11,866,667*	*133,640,804*
Retirement Compensation Arrangements (RCA) Account, Table 6.23	1,012,956,945	334,718,727	159,139,496	1,188,536,176
Allowance for pension adjustments	176,000,000	1,121,000,000	164,000,000	1,133,000,000
	1,188,956,945	*1,455,718,727*	*323,139,496*	*2,321,536,176*
Supplementary Retirement Benefits Account, Table 6.24	76,240,145	6,557,614	34,607	82,763,152
Allowance for pension adjustments	902,000,000	115,000,000		1,017,000,000
	978,240,145	*121,557,614*	*34,607*	*1,099,763,152*
Total	129,185,213,697	32,053,718,573	34,318,287,448	126,920,644,822
SUMMARY—				
Superannuation accounts	143,572,213,697	15,822,718,573	28,539,287,448	130,855,644,822
Allowance for pension adjustments	(14,387,000,000)	16,231,000,000	5,779,000,000	(3,935,000,000)
Total	129,185,213,697	32,053,718,573	34,318,287,448	126,920,644,822

Table 6.14 presents a summary of transactions in public sector pensions that resulted in charges to expenditures. Interest is based on the actuarial obligations under the various plans. The pension interest expenditure represents the interest credited to the superannuation accounts in accordance with the pension legislation, shown net of a provision of $2,541million ($2,789 million in 2001) and net of $279 million ($89 million in 2001) in expected return on pension plan assets.

TABLE 6.14
SUMMARY OF TRANSACTIONS IN PUBLIC SECTOR PENSIONS THAT RESULTED IN CHARGES TO EXPENDITURES

(in millions of dollars)

	2001-2002									
	Government contributions	Adjustment to record the current service costs	Net current service costs	Funding of actuarial liability adjustment	Statutory payments[1]	Amortization of estimation adjustments	Net pension costs	Net pension interest expenditures	Total	2000-2001
Public Service Superannuation Account	51	(119)	(68)			(1,130)	(1,198)	5,715	4,517	4,924
Public Service Pension Fund Account	1,499	(88)	1,411			6	1,417	9	1,426	1,313
Canadian Forces Superannuation Account	17	(25)	(8)			(1,128)	(1,136)	2,762	1,626	1,828
Canadian Forces Pension Fund Account	512	16	528			3	531	6	537	502
Defence Services Pension Continuation Act					13		13		13	14
Royal Canadian Mounted Police Superannuation Account	3	(5)	(2)			(160)	(162)	682	520	557
Royal Canadian Mounted Police Pension Fund Account	179	(16)	163			1	164	1	165	162
Royal Canadian Mounted Police Continuation Act					7		7		7	16
Members of Parliament Retiring Allowances Account	4		4				4	24	28	27
Members of Parliament Retirement Compensation Arrangements Account	15		15			7	22	7	29	23
Retirement Compensation Arrangements (RCA) Account	121	(51)	70	99		39	208	104	312	229
Supplementary Retirement Benefits Account	1	5	6			15	21	99	120	105
Judges Act					59		59		59	54
Other (diplomatic services, lieutenant governors, etc.)					1		1		1	1
Subtotal	2,402	(283)	2,119	99	80	(2,347)	(49)	9,409	9,360	9,755
Less: costs already recorded in the allowance for pension adjustments of previous years				(99)			(99)		(99)	
Total	2,402	(283)	2,119		80	(2,347)	(148)	9,409	9,261	9,755

---

[1] Includes payments under Supplementary Retirement Benefits Acts and various Acts.

Public Service Superannuation Account

This account is operated under the *Public Service Superannuation Act.*

No adjustment was required to the account in 2002 and a debit adjustment of $8,100 million was made to the account in 2001 as a result of the most recent triennial actuarial review.

TABLE 6.15

PUBLIC SERVICE SUPERANNUATION ACCOUNT

	2001-2002	2000-2001
	$	$
Opening balance	81,574,680,376	86,494,731,024
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	21,416,935	119,651,710
Retired employees	43,513,583	47,331,221
Public Service corporation employees	1,645,455	21,138,121
Employer contributions—		
Government	51,145,083	207,710,680
Public Service corporations	1,056,601	18,499,246
Transfers from other pension funds	30,199,675	11,545,247
Interest	6,887,142,785	7,652,287,530
	7,036,120,117	8,078,163,755
	88,610,800,493	94,572,894,779
PAYMENTS AND OTHER CHARGES—		
Annuities	3,433,214,119	3,273,397,466
Minimum benefits	12,258,850	12,948,394
Pension division payments	38,377,896	30,414,056
Pension—Transfer value payments	139,493,717	161,881,563
Returns of contributions—		
Government employees	2,132,695	4,240,528
Public Service corporation employees	701,138	1,697,027
Transfers to other pension funds	205,715,794	142,167,708
Transfers to Canada Post Corporation pension plan	4,181,784,000	1,235,000,000
Administrative expenses	46,748,738	36,467,661
Actuarial liability adjustment		8,100,000,000
	8,060,426,947	12,998,214,403
Closing balance	80,550,373,546	81,574,680,376

Public Service Pension Fund Account

This account is used to record the transactions that pertain to post March 2000 service under the *Public Service Superannuation Act.* The account is a flow through account used to transfer funds to and from the PSPIB. The balance at year-end corresponds to money that was in transit or impending transfer to the PSPIB.

No adjustment was required to the Fund as a result of triennial actuarial reviews in either 2001-2002 or 2000-2001.

TABLE 6.16

PUBLIC SERVICE PENSION FUND ACCOUNT

	2001-2002	2000-2001
	$	$
Opening balance	96,391,625	
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	577,865,100	489,200,042
Retired employees	2,985,847	873,360
Public Service corporation employees	51,959,786	89,030,944
Employer contributions—		
Government	1,499,118,490	1,287,810,313
Public Service corporations	109,148,635	188,683,338
Transfers from other pension funds	1,967,666	3,426,756
	2,243,045,524	2,059,024,753
PAYMENTS AND OTHER CHARGES—		
Annuities	5,275,333	804,321
Minimum benefits	333,339	84,566
Pension division payments	142,459	54,327
Pension—Transfer value payments	10,116,112	1,947,267
Returns of contributions—		
Government employees	5,128,183	1,895,715
Public Service corporation employees	1,196,629	469,406
Transfers to other pension funds	1,506,759	
Transfers to Canada Post Corporation pension plan	160,000,000	
Administrative expenses	1,978,318	3,661,932
	185,677,132	8,917,534
Receipts and other credits less payments and other charges	2,057,368,392	2,050,107,219
Transfers to Pension Investment Board	2,086,331,862	1,953,715,594
Closing balance	67,428,155	96,391,625

Canadian Forces Superannuation Account

This account is operated under the *Canadian Forces Superannuation Act.*

A debit adjustment of $14,772 million (nil in 2001) was made to the account as a result of the most recent triennial actuarial review.

TABLE 6.17

CANADIAN FORCES SUPERANNUATION ACCOUNT

	2001-2002	2000-2001
	$	$
Opening balance	50,882,401,017	48,410,185,315
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel	8,188,200	7,566,796
Contributions by the Government	16,560,645	13,680,109
Interest	4,387,043,123	4,287,369,793
Other	4,607,664	4,843,243
	4,416,399,632	4,313,459,941
	55,298,800,649	52,723,645,256
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments	1,844,315,997	1,780,810,573
Pension division payments	36,228,961	35,808,486
Cash termination allowances and returns of contributions	12,140,738	17,980,539
Transfers to Public Service Superannuation Account	416,016	373,674
Administrative expenses	7,250,473	6,270,967
Actuarial liability adjustment	14,771,800,000	
	16,672,152,185	1,841,244,239
Closing balance	38,626,648,454	50,882,401,017

Canadian Forces Pension Fund Account

This account is used to record the transactions that pertain to post March 2000 service under the *Canadian Forces Superannuation Act*. The account is a flow through account used to transfer funds to and from the PSPIB. The balance at year-end corresponds to money that was in transit or impending transfer to the PSPIB.

No adjustment was required to the Fund as a result of triennial actuarial reviews in either 2001-2002 or 2000-2001.

TABLE 6.18

CANADIAN FORCES PENSION FUND ACCOUNT

	2001-2002	2000-2001
	$	$
Opening balance	56,601,545	
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel	145,935,063	141,678,230
Contributions by the Government	512,233,425	497,289,235
	658,168,488	638,967,465
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments	2,646,355	369,207
Pension division payments	91,212	5,725
Cash termination allowances and returns of contributions	2,473,993	831,441
Transfers to Public Service Superannuation Account	1,323	
Administrative expenses	209,701	82,596
	5,422,584	1,288,969
Receipts and other credits less payments and other charges	652,745,904	637,678,496
Transfers to Pension Investment Board	674,012,079	581,076,951
Closing balance	35,335,370	56,601,545

Royal Canadian Mounted Police Superannuation Account

This account is operated under the *Royal Canadian Mounted Police Superannuation Act.*

A debit adjustment of $115 million ($1,900 million in 2001) was made to the account as a result of the most recent triennial actuarial review.

TABLE 6.19

ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT

	2001-2002	2000-2001
	$	$
Opening balance	9,489,323,066	10,712,336,493
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	2,157,420	3,435,232
Transfers from other pension funds	661,979	471,343
Contributions by the Government	3,371,609	11,677,021
Interest	819,920,402	952,712,807
	826,111,410	968,296,403
	10,315,434,476	11,680,632,896
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments	296,993,446	274,401,868
Pension division payments	8,058,144	12,106,792
Returns of contributions	1,149,940	2,250,731
Cash termination allowance and gratuities	77,175	47,466
Transfers to other pension funds	95,772	75,257
Interest on returns of contributions	260,311	20,573
Administrative expenses	9,357,742	2,407,143
Actuarial liability adjustment	114,800,000	1,900,000,000
	430,792,530	2,191,309,830
Closing balance	9,884,641,946	9,489,323,066

Royal Canadian Mounted Police Pension Fund Account

This account is used to record the transactions that pertain to post March 2000 service under the *Royal Canadian Mounted Police Superannuation Act.* The account is a flow through account used to transfer funds to and from the PSPIB. The balance at year-end corresponds to money that was in transit or impending transfer to the PSPIB.

No adjustment was required to the Fund as a result of triennial actuarial reviews in either 2001-2002 or 2000-2001.

TABLE 6.20

ROYAL CANADIAN MOUNTED POLICE PENSION FUND ACCOUNT

	2001-2002	2000-2001
	$	$
Opening balance	8,517,057	
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	60,136,391	53,957,665
Contributions by the Government	178,905,873	161,300,950
	239,042,264	215,258,615
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments	686,248	90,461
Minimum benefits	7,874	
Pension division payments	20,047	
Returns of contributions	207,381	42,622
Cash termination allowance and gratuities	2,215	1,096
Transfers to other pension funds	1,459	
Interest on returns of contributions	984	
Administrative expenses	339,400	97,234
	1,265,608	231,413
Receipts and other credits less payments and other charges	237,776,656	215,027,202
Transfers to Pension Investment Board	236,017,967	206,510,145
Closing balance	10,275,746	8,517,057

Members of Parliament Retiring Allowances Account

This account was established by the *Members of Parliament Retiring Allowances Act*, to provide pension benefits to eligible Members of Parliament who contributed to the plan. "Member" means a Member of the Senate or the House of Commons. Benefits are also available to eligible surviving spouses and/or eligible dependent children of Members who served on or after a certain date and contributed under the Act.

TABLE 6.21

MEMBERS OF PARLIAMENT RETIRING ALLOWANCES ACCOUNT

	2001-2002	2000-2001
	$	$
Opening balance	322,708,427	303,149,382
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	1,297,778	986,482
Arrears of principal, interest and mortality insurance	69,024	595,636
Government contributions—		
Current	3,847,838	2,882,101
Interest	33,226,180	31,014,334
	38,440,820	35,478,553
	361,149,247	338,627,935
PAYMENTS AND OTHER CHARGES—		
Annual allowances	15,993,470	15,514,009
Withdrawal allowances	4,489	155,645
Interest on withdrawals	30	3,484
Pension division payments	149,795	246,370
	16,147,784	15,919,508
Closing balance	345,001,463	322,708,427

Members of Parliament Retirement Compensation Arrangements Account

This account was established by the *Members of Parliament Retiring Allowances Act*, to provide for benefits in respect of pension credits accrued by Members of Parliament which are not payable out of the Members of Parliament Retiring Allowances Account. Benefits are also available to eligible surviving spouses and/or eligible dependent children of Members.

TABLE 6.22

MEMBERS OF PARLIAMENT RETIREMENT COMPENSATION ARRANGEMENTS ACCOUNT

	2001-2002	2000-2001
	$	$
Opening balance	52,393,494	45,498,686
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	2,448,630	1,812,679
Government contributions—		
Current	15,269,084	7,831,603
Interest	6,396,263	5,031,774
	24,113,977	14,676,056
	76,507,471	60,174,742
PAYMENTS AND OTHER CHARGES—		
Annual allowances	1,368,096	1,113,039
Refundable tax remitted to Canada Customs and Revenue Agency	10,049,942	6,460,747
Withdrawals	46,142	207,462
Pension division payments	402,487	
	11,866,667	7,781,248
Closing balance	64,640,804	52,393,494

Retirement Compensation Arrangements (RCA) Account

The RCA was established by the *Special Retirement Arrangements Act* (SRAA) to provide pension benefits for federal employees under retirement compensation arrangements.

The RCA No.1 pays those pension benefits above the amount that may, in accordance with the *Income Tax Act* restrictions on registered pension plans, be paid under the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*. The RCA No.1 was created effective December 15, 1994.

The RCA No.2 pays benefits to Public Service employees who were declared surplus as part of a 3 year Government's downsizing initiative ended on March 31, 1998 and who were between age 50 and 54. It pays the difference between a pension unreduced for early retirement and the reduced pension payable from the Public Service Superannuation Account. It is funded entirely by the Government. The RCA No.2 was created effective April 1, 1995.

During the year, credit adjustments of $94 million and $5 million were made to the RCA No.1 and No.2 respectively as a result of their most recent actuarial review.

TABLE 6.23

RETIREMENT COMPENSATION ARRANGEMENTS (RCA) ACCOUNT

	RCA No.1						RCA No.2			
	Public Service		Canadian Forces		Royal Canadian Mounted Police		Public Service		Total	
	2001-2002	2000-2001	2001-2002	2000-2001	2001-2002	2000-2001	2001-2002	2000-2001	2001-2002	2000-2001
	$	$	$	$	$	$	$	$	$	$
Opening balance	158,940,085	102,689,332	17,979,938	9,898,583	2,340,157	1,335,807	833,696,765	952,219,083	1,012,956,945	1,066,142,805
RECEIPTS AND OTHER CREDITS—										
Contributions—										
Government employees	7,052,166	4,429,215	875,961	761,753	194,252	126,749			8,122,379	5,317,717
Retired employees	373,851	331,469							373,851	331,469
Public Service corporation employees	1,298,485	1,537,277							1,298,485	1,537,277
Employer contributions—										
Government	106,719,013	58,993,384	10,672,649	10,458,301	3,221,482	1,393,282			120,613,144	70,844,967
Public Service corporations	14,441,769	18,077,138							14,441,769	18,077,138
Refundable tax										
Interest	18,224,088	11,306,675	1,942,381	1,418,034	309,072	176,323	70,593,558	83,126,279	91,069,099	96,027,311
Actuarial liability adjustment	77,700,000		13,400,000		3,000,000		4,700,000		98,800,000	
	225,809,372	94,675,158	26,890,991	12,638,088	6,724,806	1,696,354	75,293,558	83,126,279	334,718,727	192,135,879
	384,749,457	197,364,490	44,870,929	22,536,671	9,064,963	3,032,161	908,990,323	1,035,345,362	1,347,675,672	1,258,278,684
PAYMENTS AND OTHER CHARGES—										
Annuities	1,125,174	736,067	(3,558,507)(1)	(576,653)(2)	36,466	14,340	75,375,028	70,548,170	72,978,161	70,721,924
Minimum benefits	3,174								3,174	
Pension division	325,472	437,592		5,434					325,472	443,026
Transfer value and interest	182,724	436,897							182,724	436,897
Returns of contributions—										
Government	7,662	4,065							7,662	4,065
Public Service corporation employees	9,063	22,062							9,063	22,062
Refundable tax	72,721,689	36,787,722	11,266,616	5,127,952	1,485,484	677,664	159,451	131,100,427	85,633,240	173,693,765
	74,374,958	38,424,405	7,708,109	4,556,733	1,521,950	692,004	75,534,479	201,648,597	159,139,496	245,321,739
Closing balance	310,374,499	158,940,085	37,162,820	17,979,938	7,543,013	2,340,157	833,455,844	833,696,765	1,188,536,176	1,012,956,945

(1) This amount includes a credit adjustment of $3,672,886 for overstated benefit payments in fiscal year 1999. Had this correction not been necessary, the Actual Benefit Payments for 2001-2002 woud be $114,379.

(2) This amount includes an accounting correction of $669,077 representing the reimbursement of erroneous charges to the RCA account during the period from 1995 to 2000. Had this correction not been necessary, the Actual Benefit Payments for 2000-2001 would be $92,424.

Supplementary Retirement Benefits Account

This account was established by the *Supplementary Retirement Benefits Act*, to provide for pension benefit increases resulting from changes in the Consumer Price Index.

The account continues to provide for increased pension benefits resulting from indexation for pensions of life senators, federally appointed judges, and recipients of pensions under various Continuation Acts and other Acts.

TABLE 6.24

SUPPLEMENTARY RETIREMENT BENEFITS ACCOUNT

	Royal Canadian Mounted Police		Parliament		Others[1]		Total	
	2001-2002	2000-2001	2001-2002	2000-2001	2001-2002	2000-2001	2001-2002	2000-2001
	$	$	$	$	$	$	$	$
Opening balance		9,169,170	75,209	105,416	76,164,936	68,404,008	76,240,145	77,678,594
RECEIPTS AND OTHER CREDITS—								
Employee contributions—								
Government					1,313,170	1,958,654	1,313,170	1,958,654
Matching contributions—								
Government					1,311,996	1,769,595	1,311,996	1,769,595
Interest			1,053	5,854	3,931,395	4,056,062	3,932,448	4,061,916
			1,053	5,854	6,556,561	7,784,311	6,557,614	7,790,165
		9,169,170	76,262	111,270	82,721,497	76,188,319	82,797,759	85,468,759
PAYMENTS AND OTHER CHARGES—								
Annuities		9,169,170		36,061	29,616	19,561	29,616	9,224,792
Returns of contributions					4,991	3,822	4,991	3,822
		9,169,170		36,061	34,607	23,383	34,607	9,228,614
Closing balance			76,262	75,209	82,686,890	76,164,936	82,763,152	76,240,145

[1] Includes all federally appointed judges, lieutenant governors and non-career diplomats.

Allowance for Pension Adjustments

This account records the accounting adjustments resulting from annual actuarial valuations.

Estimation adjustments of $2,347 million ($2,459 million in 2001) due to experience gains and losses and changes in actuarial assumptions were amortized to this account and reduced pension costs for the year.

An amount of $99 million was recorded in this account during the year to offset pension costs charged to expenditures in previous years but recorded in the RCA accounts in 2001.

An amount of $283 million was recorded in this account and reduced pension costs to adjust for the difference between the government contributions and the net cost of current services.

In 2001, an amount of $9 million was credited to this account and charged to expenditures to reflect pension plan amendments.

In 2001, to reflect the cost of a partial plan settlement, an amount of $215 million was credited to this account and charged to expenditures and unamortized estimation adjustments of $510 million were written off to this account and reduced expenditures.

An amount of $14,887 million ($10,000 million in 2001) was credited to this account in counterpart to the debit adjustments made in the superannuation accounts as a result of the most recent actuarial valuations.

An amount of $2,541 million ($2,789 million in 2001) was debited to this account to adjust for the difference between interest based on the actuarial obligations and interest credited to the superannuation accounts and an amount of $279 million ($89 million in 2001) was recorded in this account to record the expected return on the pension plan assets.

As well, a consolidation adjustment of $1,114 million was credited to this account and debited against other income tax revenues to eliminate the effect of internal transactions resulting from tax amounts debited to the RCA accounts that were previously recorded as tax revenues .

The unamortized estimation adjustment of $7,334 million ($8,343 million in 2001) will be amortized to this account and will reduce expenditures in future years.

As a result of annual actuarial valuations for accounting purposes, the net liability for public sector pensions was found to be $11,269 million ($23,748 million in 2001) lower than the balance of the superannuation accounts and the market related value of the assets invested in the PSPIB through the Pension Funds. This amount is made of:

	Excess (shortfall) (in millions of dollars) 2002	2001
Public Service Pension Plan—		
Public Service Superannuation Account	9,881	8,227
Public Service Pension Fund	(89)	(79)
	9,792	8,148
Canadian Forces Pension Plan—		
Canadian Forces Superannuation Account	3,133	16,288
Canadian Forces Pension Fund	(102)	(34)
	3,031	16,254
Royal Canadian Mounted Police Pension Plan—		
Royal Canadian Mounted Police Superannuation Account	1,089	1,021
Royal Canadian Mounted Police Pension Fund	(5)	(8)
	1,084	1,013
Members of Parliament Retiring Allowances	37	(27)
Retirement Compensation Arrangements	(1,533)	(542)
Pension plan for federally appointed judges	(1,142)	(1,098)
Total	11,269	23,748

Canada Pension Plan

The Canada Pension Plan (the Plan) is a compulsory and contributory social insurance program which is designed to provide a measure of protection to Canadian workers and their families against loss of earnings due to retirement, disability or death. Established in 1965, the Plan operates in all parts of Canada, except the Province of Quebec which has a comparable plan.

Under existing arrangements, all pensions, benefits and expenditures incurred in the administration of the Plan are financed from contributions made by employees, employers and self-employed persons, and from investment returns.

As administrator, the Government's authority to spend is limited to the Plan's net assets of $51,925 million ($45,688 million in 2001).

The Canada Pension Plan Account (the Account) was established in the accounts of Canada to record the contributions, interest, pensions and benefits and administration expenditures of the Plan. It also records the amounts transferred to or received from the Canada Pension Plan Investment Fund (the Fund) and the Canada Pension Plan Investment Board (the Board). The Fund was established in the accounts of Canada to record the investment in bonds of provinces, territories and Canada. The Board operates at arm's length from the Government and invests in a diversified portfolio of securities.

Table 6.25 presents a reconciliation between the net assets shown in the Plan's financial statements and the Account, as well as a summary of the balances and transactions in the Account which result in the deposit with the Receiver General for Canada.

TABLE 6.25
DUE TO CANADA PENSION PLAN

	April 1/2001	Receipts and other credits	Payments and other charges	March 31/2002
	$	$	$	$
Canada Pension Plan balance per audited financial statements—				
Net assets per audited financial statements	45,688,377,043	27,097,666,262	20,861,162,895	51,924,880,410
Less: Receivables, net of liabilities	2,552,796,703	2,593,923,119	2,552,796,703	2,593,923,119
Accumulated net income from Canada Pension Plan Investment Board's operations	(391,590,000)	304,963,709		(86,626,291)
	43,527,170,340	*24,198,779,434*	*18,308,366,192*	*49,417,583,582*
Less: transfers to Canada Pension Plan Investment Board	7,545,421,000		6,826,171,252	14,371,592,252
Subtotal	35,981,749,340	24,198,779,434	11,482,194,940	35,045,991,330
Less: securities held by the Canada Pension Plan Investment Fund —				
Canada	3,403,537,000	17,622,000		3,385,915,000
Newfoundland and Labrador	633,656,000	52,973,000	52,376,113	633,059,113
Nova Scotia	1,173,077,000	96,251,000	96,251,000	1,173,077,000
Prince Edward Island	140,469,000	11,504,000	11,374,000	140,339,000
New Brunswick	835,171,000	75,637,000	74,784,408	834,318,408
Quebec	95,813,000	6,316,000	6,250,049	95,747,049
Ontario	12,708,448,000	1,268,736,000	503,955,000	11,943,667,000
Manitoba	1,394,972,000	135,001,000		1,259,971,000
Saskatchewan	1,329,256,000	109,647,000		1,219,609,000
Alberta	3,776,251,000	216,739,000		3,559,512,000
British Columbia	4,096,848,000	378,223,000	308,580,177	4,027,205,177
Yukon Territory	3,726,000			3,726,000
	29,591,224,000	*2,368,649,000*	*1,053,570,747*	*28,276,145,747*
Canada short-term investment				
	29,591,224,000	*2,368,649,000*	*1,053,570,747*	*28,276,145,747*
Deposit with the Receiver General for Canada	6,390,525,340	26,567,428,434	26,188,108,191	6,769,845,583

(1) The Quebec Bonds which are purchased by the Plan relate to the contributions of certain federal employees, such as members of the Canadian Armed Forces, who are resident in the Province of Quebec but contribute to the Plan.

Receipts and other credits include:

- *(a)* contributions at the combined employer and employee rates of 8.6 percent and 9.4 percent of pensionable earnings for the 2001 and 2002 calendar years, subject to maximum combined contributions of $2,993 and $3,346 respectively;
- *(b)* income from investments in bonds held by the Fund, from short-term investments in Canada bonds, and from the average daily operating balance deposited with the Receiver General for Canada, and;
- *(c)* funds received from the federal, provincial and territorial governments for the bonds which have been disposed during the year.

Payments and other charges include:

- *(a)* pensions and benefits paid under the Plan as retirement pensions, survivors' benefits paid to spouse or common-law partner and orphans, or as lump sum death benefits, and disability benefits to eligible contributors and their children;
- *(b)* pensions and benefits paid and recovered from the Plan, in accordance with an agreement with a province providing a comprehensive pension plan;
- *(c)* payments that are required to be charged to the Plan, in accordance with reciprocal agreements with other countries;
- *(d)* the costs of administration of the Plan;
- *(e)* funds reinvested during the year in the bonds of provincial and territorial governments;
- *(f)* funds invested during the year in short-term investments in Canada bonds; and,
- *(g)* funds transferred to the Board.

For additional information, the financial statements of the Plan are included with other Supplementary Statements at the end of this section. Additional information on the funding of the Plan may also be obtained from the *Nineteenth Actuarial Report on the Canada Pension Plan* prepared by the Chief Actuary of the Office of the Superintendent of Financial Institutions.

Government Annuities Account

This account was established by the *Government Annuities Act*, and modified by the *Government Annuities Improvement Act*, which discontinued sales of annuities in 1975. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the *Government Annuities Act* was to assist Canadians to provide for their later years, by the purchase of Government annuities. The *Government Annuities Improvement Act* increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and any transfer needed to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenues. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenues.

As of March 31, 2002, over 87,217 annuitants held 95,140 active contracts, each annuitant receiving an average payment of $656.49. During the year, 852 deferred annuities came into payment and another 274 deferred contracts were terminated at or before maturity, due to death, small refunds or unclaimed funds. Therefore, as of March 31, 2002, there were 5,324 outstanding deferred annuities, the last of which will come into payment around the year 2030.

During the 2001-2002 fiscal year, 6,129 annuities were terminated or adjusted as a result of annuitant deaths: 4,051 group certificates and 2,078 individual contracts. The average age at death for males was 82.9 while the female age at death averaged 87.6.

Total income amounted to $33.3 million, $33.1 million of which represented interest of 7 percent credited to the Account. Premiums received totaled $73,604. Total disbursements of $65.2 million originated mainly from the $64.3 million in payments made under matured annuities. An amount of $326,045 was used to refund premiums at death before maturity or when the annuity would have been too small, and $575,488 was transferred to the Consolidated Revenue Fund as a result of unclaimed annuities.

The opening balance of $513.4 million was reduced due to a surplus as at April 1, 2001 of $5.7 million, transferred to the Consolidated Revenue Fund, and disbursements exceeding income by $31.9 million during 2001-2002. Since the actuarial reserves required as of March 31, 2002 were only $471.3 million, a surplus of $4.5 million was also transferred to the Consolidated Revenue Fund.

Confederation Bridge

Under the *Northumberland Strait Crossing Act*, the Government is obligated to pay an annual subsidy of $41.9 million (1992 dollars) to Strait Crossing Finance Inc., a wholly-owned corporation of the Province of New Brunswick, related to the construction of the Confederation Bridge. Payments of the annual subsidy began on May 31, 1997 and will continue for 35 years. The payments will be used to retire $661 million of 4.5 percent real rate bonds issued in October 1993 by Strait Crossing Finance Inc. to finance the construction of the bridge.

On April 1, 2001, the fifth payment of the annual subsidy was made in the amount of $48.3 million. This payment represents payment of principal in the amount of $17.4 million and interest expense of $30.9 million. The interest rate is 4.009 percent and the present value of the annual cash payment is $48.3 million.

As a result, the Government of Canada has a recorded liability of $753 million offset by deferred subsidies of $709 million which will be amortized to expenditures over the 35-year period ending on April 30, 2032.

The deferred subsidies will be amortized over the 35-year period on a straight-line basis resulting in amortization expense for 2001-2002 of $23.5 million.

Pilot Training Program—MILIT-AIR Inc.

The Government of Canada and Bombardier Inc. entered into an agreement for the creation of a military fighter pilot training program to be made available to the Canadian Forces as well as the military forces of other nations who choose to participate. MILIT-AIR Inc. was formed as an independent entity for the sole purpose of acquiring assets required for the program and making such assets available to Bombardier Inc. Under the agreement, the Government of Canada is obligated to pay annual tuition payments for training of military fighter pilots over a period of 20 years. The payments will be used to retire $720 million at 5.75 percent semi-annual secured bonds issued in May 1998 by MILIT-AIR Inc. to finance the acquisition of assets for the Program.

As a result of these financial arrangements, the Government of Canada has recorded a liability of $687 million, offset by deferred payments. These deferred payments will be amortized over the 21-year period ending on December 30, 2021.

Deposit and Trust Accounts

Deposit and trust accounts is a group of liabilities representing the Government's financial obligations in its role as administrator of certain moneys that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by securities, these are deducted from the corresponding accounts to show the Government's net liability. Certain accounts earn interest which is charged to interest on the public debt.

Table 6.26 presents a summary of the balances and transactions in deposit and trust accounts.

TABLE 6.26

DEPOSIT AND TRUST ACCOUNTS

	April 1/2001	Receipts and other credits	Payments and other charges	March 31/2002
	$	$	$	$
Deposit accounts—				
Agriculture and Agri-Food—				
Guarantee deposits—Board of Arbitration and Review Tribunal	809	48,155	44,554	4,410
Canadian Dairy Commission—				
Canadian Dairy Commission account	(27,331,202)	46,933,688	18,163,201	1,439,285
	(27,330,393)	*46,981,843*	*18,207,755*	*1,443,695*
Canada Customs and Revenue Agency—				
Guarantee deposits	16,414,005	6,833,418	3,467,430	19,779,993
Less: securities held in trust	2,317,800	31,800		2,286,000
	14,096,205	*6,865,218*	*3,467,430*	*17,493,993*
Temporary deposits received from importers	555,954	676,899		1,232,853
Less: deposits in special bank accounts	555,954		676,899	1,232,853
		676,899	*676,899*	
	14,096,205	*7,542,117*	*4,144,329*	*17,493,993*
Citizenship and Immigration—				
General security deposits	358,196	10,784	10,784	358,196
Immigration guarantee fund	21,609,210	10,207,503	7,598,981	24,217,732
Seized monetary assets		6,824		6,824
	21,967,406	*10,225,111*	*7,609,765*	*24,582,752*
Finance—				
Canada Development Investment Corporation—				
Holdback—Privatization	82,000,000			82,000,000
Human Resources Development—				
Canada Labour Code—Other	100,623	396,573	486,206	10,990
Canada Labour Code—Wage Recovery Appeals	420,818	569,215	461,493	528,540
Fair wages deposit account (formerly Fair wages suspense account)	910	4,836	4,836	910
	522,351	*970,624*	*952,535*	*540,440*
Indian Affairs and Northern Development—				
Agent administered Indian minors account	341,837	14,257	271,388	84,706
Less: securities held in Peace Hills Trust	341,837	271,388	14,257	84,706
		285,645	*285,645*	
Field British Columbia and Yukon Operations of the Northern Canada Power Commission	992,588			992,588
Fines—Indian Act	380,562	2,498	1,673	381,387
Guarantee deposits	17,367,035	2,867,481	2,165,651	18,068,865
Less: securities held in trust	13,659,526	125,000		13,534,526
	3,707,509	*2,992,481*	*2,165,651*	*4,534,339*
Guarantee deposits—Oil and gas	188,360,108	9,268,812	3,260,786	194,368,134
Less: securities held in trust	186,286,404	2,747,223	7,107,556	190,646,737
	2,073,704	*12,016,035*	*10,368,342*	*3,721,397*
Guarantee deposits—Reserve resources	766,953			766,953

TABLE 6.26

DEPOSIT AND TRUST ACCOUNTS—*Continued*

	April 1/2001	Receipts and other credits	Payments and other charges	March 31/2002
	$	$	$	$
Indian band funds—				
Shares and certificates	20,000			20,000
Less: securities held in trust	20,000			20,000
Indian compensation funds	222,340			222,340
Indian moneys suspense account	30,837,852	29,525,567	24,172,903	36,190,516
Special accounts—Section 63, Indian Act	92,088	3,023,525	3,014,758	100,855
Less: deposits in special bank accounts	92,088	3,014,758	3,023,525	100,855
		6,038,283	*6,038,283*	
	38,981,508	*50,860,509*	*43,032,497*	*46,809,520*
Industry—				
Trustee Performance Securities—Bankruptcy and Insolvency Act	19,000			19,000
Justice—				
Supreme Court of Canada—				
Security for costs	346,942	21,718	12,816	355,844
Tax Court of Canada—				
Security for costs	(24)	24		
	346,918	*21,742*	*12,816*	*355,844*
Natural Resources—				
Guarantee deposits—Oil and gas	428,943,214	170,102,415	86,352,938	512,692,691
Less: securities held in trust	428,351,555		81,771,782	510,123,337
	591,659	*170,102,415*	*168,124,720*	*2,569,354*
Privy Council—				
Chief Electoral Officer—Candidates' and committees' deposits —Election and referendum	1,693,000		1,555,000	138,000
Public Works and Government Services—				
Contractors' security deposits (departments and agencies)—				
Bonds	1,018,629		82,188	936,441
Less: securities held in trust	765,329	82,188		683,141
	253,300	*82,188*	*82,188*	*253,300*
Cash	6,296,789	6,193,176	6,552,829	5,937,136
Certified cheques	77,525		99,308	(21,783)
Less: securities held in trust				
	77,525		*99,308*	*(21,783)*
Seized property—Cash	22,714,978	24,739,427	21,427,704	26,026,701
	29,342,592	*31,014,791*	*28,162,029*	*32,195,354*
Total deposit accounts	162,230,246	317,719,152	271,801,446	208,147,952
Trust accounts—				
Finance—				
Halifax 1917 explosion pension account	42,642	1,665	44,307	
Indian Affairs and Northern Development—				
Indian band funds—				
Capital accounts, Table 6.27	976,524,519	188,259,750	172,517,151	992,267,118
Revenue accounts, Table 6.28	138,797,339	91,997,300	82,682,872	148,111,767
	1,115,321,858	*280,257,050*	*255,200,023*	*1,140,378,885*
Indian estate accounts	10,344,042	6,420,653	5,159,994	11,604,701
Indian savings accounts	63,862,786	7,005,844	18,920,291	51,948,339
	1,189,528,686	*293,683,547*	*279,280,308*	*1,203,931,925*
National Defence—				
Estates—Armed services	1,039,820	977,704	1,682,633	334,891

TABLE 6.26

DEPOSIT AND TRUST ACCOUNTS—*Concluded*

	April 1/2001	Receipts and other credits	Payments and other charges	March 31/2002
	$	$	$	$
Solicitor General—				
Canadian Security Intelligence Service—				
Scholastic awards	31,878	1,305	2,000	31,183
Correctional Service—				
Inmates' trust fund	9,240,921	30,164,114	29,580,192	9,824,843
Royal Canadian Mounted Police—				
Benefit trust fund	2,105,797	116,405	134,624	2,087,578
	11,378,596	*30,281,824*	*29,716,816*	*11,943,604*
Veterans Affairs—				
Administered accounts	2,705,745	1,148,766	1,108,359	2,746,152
Estates fund	2,464,832	259,438	135,546	2,588,724
Veterans administration and welfare trust fund	796,912	86,259	108,022	775,149
	5,967,489	*1,494,463*	*1,351,927*	*6,110,025*
Total trust accounts	1,207,957,233	326,439,203	312,075,991	1,222,320,445
Total deposit and trust accounts	1,370,187,479	644,158,355	583,877,437	1,430,468,397

Guarantee deposits—Board of Arbitration and Review Tribunal

This account was established to record deposits of oral hearing fees. The expenses incurred by the Board of Arbitration and Review Tribunal, established pursuant to the *Canada Agricultural Products Act*, are charged to this account.

The balance in this account has been adjusted by $3,601 due to incorrect coding of transactions that should have been credited to the "Contractor security deposits held in trust". This coding error will be corrected in the new fiscal year.

Canadian Dairy Commission account

The Canadian Dairy Commission is a Crown corporation listed in Part I of Schedule III of the *Financial Administration Act*. This account was established for banking purposes using the Consolidated Revenue Fund pursuant to section 15 of the *Canadian Dairy Commission Act*.

Guarantee deposits—Canada Customs and Revenue Agency

This account was established to record cash and securities required to guarantee payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees pursuant to the *Customs Act* and the *Excise Tax Act*.

Temporary deposits received from importers

This account was established to record temporary security deposits received from importers to ensure compliance with various departmental (Customs and Excise) regulations regarding temporary entry of goods.

General security deposits

This account was established to record general security deposits from transportation companies in accordance with subsection 92(1) of the *Immigration Act*.

Immigration guarantee fund

This account was established by sections 18, 23, 92 and 103 of the *Immigration Act*, to record amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown.

Seized monetary assets

This account was established in accordance with sections 102.01 and 102.04 of the *Immigration Act* which authorized the Minister to seize any thing that is believed to be, on reasonable ground, evidence and that will afford evidence in respect of a contrevention under the *Immigration Act*.

Holdback—Privatization—Canada Development Investment Corporation

This account was established pursuant to subsection 129(1) of the *Financial Administration Act*. This special purpose money is to be used to meet costs incurred on the sale of Crown corporations and demand for payment by purchasers pursuant to the acquisition agreement and costs incurred by the Canada Development Investment Corporation in connection with their sale.

Canada Labour Code—Other

This account was established to record amounts received under the provisions of section 251 of the Canada Labour Code Part III. The receipts are wage payments ordered by a Labour inspector in settlement of a wages dispute, which the employer has chosen to pay to the Minister of Labour instead of paying them directly to the employee. These amounts are then paid out to the employees.

Canada Labour Code—Wage Recovery Appeals

This account was established to record amounts received under the provisions of section 251.1 of the Canada Labour Code Part III. This requires federally-regulated employers who wish to appeal a payment order made by a Labour inspector regarding wages due to employees, to forward the amounts due to the Minister of Labour for deposit. They are held until the appeal is completed and the adjudicator has directed payment of the disputed amount to the employee or return to the employer. Deposits in this account are interest-bearing at the rate set by the Minister of Finance for contractor's deposits.

Fair wages deposit account (formerly Fair wages suspense account)

This account is operated under the authority of section 13 of the Fair Wages and Hours of Labour Regulations. Where an investigation in respect of a contract on Government works results in an award of wages, the amount received from the contractor is credited to this account, and is subsequently distributed to employees.

The account also records amounts received from departments and agencies, representing wages in respect of contracts, withheld from final payment to contractors.

Agent administered Indian minors account

This account was established to record moneys belonging to Indian minors transferred to and held by an appointed agent pursuant to section 52 of the *Indian Act*.

Field British Columbia and Yukon Operations of the Northern Canada Power Commission

This account was established to record amounts deposited by the Northern Canada Power Commission to reimburse liabilities pertaining to Field, British Columbia and Yukon Operations of the Northern Canada Power Commission.

Fines—Indian Act

Fines collected as defined in section 104 of the *Indian Act*, are credited to this account for the benefit of the bands or members of the bands. Expenditures may be made per the direction of the Governor in Council to cover certain costs in the administration or promotion of the purpose of the relative law.

Guarantee deposits—Indian Affairs and Northern Development

This account was established to record cash and securities deposited as guarantees for performance as required by permits, leases, authorizations and water licences, pursuant to section 8 of the *Arctic Waters Pollution Prevention Act*, section 17 of the *Yukon Waters Act* and of the *Northwest Territories Waters Act* and various regulations under the *Territorial Lands Act*. Interest is not allowed on cash deposits.

Guarantee deposits—Oil and gas—Indian Affairs and Northern Development

This account was established to record securities in the form of cash, promissory notes, letters of credit or other acceptable instruments which are required to be issued to, and held by the Government of Canada pursuant to a signed Exploration Agreement in accordance with the *Canada Petroleum Resources Act*. These securities are a performance guarantee or refundable rental that the agreed exploration work will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Guarantee deposits—Reserve resources

This account was established to record cash and bond security deposits with respect to Indian reserve licences and contracts for the development of resources, in accordance with the various regulations made under section 57 of the *Indian Act*. Interest is allowed on cash deposits.

Indian band funds—Shares and certificates

This account was established under the *Indian Act*, to record the historical value of Transalta Utilities Ltd shares received as compensation for a power line right-of-way on the Blood Indian reserve. These shares are held in the name of the Receiver General for Canada for the credit of the Blood Indian Band. Any dividends received are credited to the revenue account of the Blood Indian Band.

Indian compensation funds

This holding account was established to record moneys received from the sales of Indian lands and easement compensation where the title has not been cleared nor the land survey completed.

Indian moneys suspense account

This account was established to hold moneys received for individual Indians and bands, that cannot be disbursed to an Indian, or credited to an Indian Band Fund or Individual Trust Fund account, pending execution of the related lease, permit or licence, settlement of litigation, registration of the Indian or identification of the recipient.

Special accounts—Section 63, *Indian Act* (formerly Indian agencies revenue trust bank accounts)

This account was established to record moneys held for Indians in authorized banks across Canada. These moneys include such items as deposits and payments on leases held for individual Indians, and those to be split between individual Indians and Indian bands. This is a non-interest bearing account.

Trustee Performance Securities—Bankruptcy and Insolvency Act

This account was established in accordance with section 16 of the *Bankruptcy and Insolvency Act*, whereby a duly appointed trustee shall give security in cash or by bond of a guaranty company, satisfactory to the official receiver, for the due accounting for the payment and the transfer of all property received by him as trustee and for the due and faithful performance of his duties.

Security for costs—Supreme Court of Canada

This account was established to record security to the value of $500 deposited by an Appellant with the Registrar of the Supreme Court of Canada in accordance with paragraph 60(1)(b) of the *Supreme Court Act*. As per section 87 of the Rules of the Supreme Court of Canada, interest is paid on money deposited as security.

Security for costs—Tax Court of Canada

This account was established to record moneys paid into the Tax Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held in trust pending payment of such moneys, in accordance with a judgment of the Court.

Guarantee deposits—Oil and gas—Natural Resources

This account was established to record securities in the form of cash, promissory notes, and bonds which are required to be issued to, and held by the Government of Canada pursuant to an Exploration Licence in accordance with section 24 of the *Canada Petroleum Resources Act*. These securities are a performance guarantee that the agreed exploration will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Candidates' and committees' deposits—Election and referendum

This account was established to record candidates' election and committees' referendum deposits received in respect of an election (general or by-election) or a referendum.

Pursuant to the *Canada Election Act* or the *Referendum Act*, amounts received are either refunded to candidates or committees, or are transferred to non-tax revenues.

Contractors' security deposits

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

The debit balance in this account is the result of a processing delay and will be cleared in the new fiscal year.

Seized property—Cash

This account was established pursuant to the *Seized Property Management Act*, to record seized cash and proceeds from the interlocutory sale of seized assets. These funds will be deposited to the Consolidated Revenue Fund and credited to the account until returned to the owner or forfeited.

Halifax 1917 explosion pension account

This account was established by subsection 5(1) of the *Halifax Relief Commission Pension Continuation Act*, to provide for the continuation of pensions, grants and allowances following the dissolution of the Halifax Relief Commission.

During the year, the account was closed.

Indian band funds

This account was established to record moneys belonging to Indian bands throughout Canada pursuant to sections 61 to 69 of the *Indian Act.*

TABLE 6.27

INDIAN BAND FUNDS—CAPITAL ACCOUNTS

	2001-2002	2000-2001
	$	$
Opening balance	976,524,519	808,129,706
RECEIPTS AND OTHER CREDITS—		
Oil royalties	24,406,467	32,163,906
Gas royalties	149,432,161	245,175,976
Sundries	14,421,122	10,981,162
	188,259,750	288,321,044
	1,164,784,269	1,096,450,750
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	8,797,578	6,124,652
Transfer pursuant to section 64 of the Indian Act	163,715,643	111,592,805
Sundries	3,930	2,208,774
	172,517,151	119,926,231
Closing balance	992,267,118	976,524,519

TABLE 6.28

INDIAN BAND FUNDS—REVENUE ACCOUNTS

	2001-2002	2000-2001
	$	$
Opening balance	138,797,339	139,557,021
RECEIPTS AND OTHER CREDITS—		
Government interest	65,098,582	56,987,458
Land and other claim settlements	120,000	124,234
Sundries	26,778,718	27,287,611
	91,997,300	84,399,303
	230,794,639	223,956,324
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	25,718,180	18,922,777
Transfer pursuant to section 69 of the Indian Act	54,964,407	63,054,185
Sundries	2,000,285	3,182,023
	82,682,872	85,158,985
Closing balance	148,111,767	138,797,339

Indian estate accounts

Indian estate accounts represent a number of accounts which are maintained for specific purposes and include the following:

To record moneys received and disbursed for estates of deceased Indians, mentally incompetent Indians and missing Indians (previously reported under "Indian special accounts"), pursuant to sections 42 to 51 and 52.3 of the *Indian Act.*

To record personal contributions held in trust until paid to the vendor, builder or legal representative.

To record moneys received from the sales of pelts trapped on reserves in the Abitibi District in Quebec, to defer charges for tallymen's wages, freight costs, etc.(previously reported under "Indian special accounts").

Indian savings accounts

These accounts were established to record moneys received and disbursed for individual Indians pursuant to sections 52 and 52.1 to 52.5 of the *Indian Act.*

Estates—Armed services

This account was established to record the service estates of deceased members of the Canadian Forces pursuant to section 42 of the *National Defence Act.* Net assets of estates are distributed to legal heirs under the administration of the Judge Advocate General, in his capacity as Director of Estates.

Scholastic awards

This account was established to record donations of $26,000 to be used for the presentation of scholarship awards to children of employees of the Canadian Security Intelligence Service to encourage university studies.

Inmates' trust fund

Pursuant to section 111 of the Corrections and Conditional Release Regulations, this account is credited with moneys received from inmates at the time of incarceration, net earnings of inmates from employment inside institutions, moneys received for inmates while in custody, moneys received from sales of hobbycraft, money earned through work while on day parole, and interest. Payments to assist in the reformation and rehabilitation of inmates are charged to this account.

Benefit trust fund

This account was established by section 23 of the *Royal Canadian Mounted Police Act*, to record moneys received by personnel of the Royal Canadian Mounted Police, in connection with the performance of duties, over and above their pay and allowances.

Administered accounts

Pursuant to section 41 of the *Pension Act* and section 15 of the *War Veterans Allowance Act*, these accounts are under the jurisdiction of the Department of Veterans Affairs. Moneys held in these accounts include: *(a)* pensions and war veterans allowances placed under the administration of the Department of Veterans Affairs; and, *(b)* benefits from other sources such as Old Age Security, Guaranteed Income Supplement or Canada Pension Plan, placed under administration with the consent of the client. These persons have demonstrated their inability to manage their own affairs.

Payments are made out of the accounts, to provide food, shelter, clothing, comforts and other necessities.

Estates fund

This account was established to record the proceeds from the estates of those veterans who died while receiving hospital treatment or institutional care, and for those veterans whose funds had been administered by the Government, in accordance with sections 5, 6 and 7 of the Veterans' Estates Regulations. Individual accounts are maintained and payments are made to beneficiaries pursuant to the Estates Regulations.

Veterans administration and welfare trust fund

This account was established to record donations, legacies, gifts, bequests, etc, received, to be disbursed for the benefit of veterans or their dependents under certain conditions, and for the benefit of patients in institutions, in accordance with section 9 of the Guardianship of Veterans' Property Regulations.

Other Specified Purpose Accounts

There are a number of other specified purpose accounts operated by the Government, such as insurance, death benefit and pension accounts. Certain accounts earn interest which is charged to interest on the public debt.

Table 6.29 presents a summary of the balances and transactions for all other specified purpose accounts.

TABLE 6.29

OTHER SPECIFIED PURPOSE ACCOUNTS

	April 1/2001	Receipts and other credits	Payments and other charges	March 31/2002
	$	$	$	$
Insurance and death benefit accounts—				
Finance—				
Office of the Superintendent of Financial Institutions—				
Insurance company liquidation	6,624,145	53,475	6,677,620	
Human Resources Development—				
Civil service insurance fund	7,994,494	347,683	442,277	7,899,900
National Defence—				
Regular forces death benefit account, Table 6.30	189,442,223	27,050,532	24,506,033	191,986,722
Treasury Board—				
Public Service death benefit account, Table 6.31	1,799,147,082	217,040,579	118,955,854	1,897,231,807
Veterans Affairs—				
Returned soldiers' insurance fund	65,371	3,001	12,885	55,487
Veterans insurance fund	11,039,931	383,898	1,226,164	10,197,665
	11,105,302	*386,899*	*1,239,049*	*10,253,152*
Total insurance and death benefit accounts	2,014,313,246	244,879,168	151,820,833	2,107,371,581
Pension accounts—				
Human Resources Development—				
Annuities agents' pension account	11,176	5,307	6,220	10,263
Solicitor General—				
Royal Canadian Mounted Police—				
Dependants' pension fund	30,960,532	2,649,302	2,239,642	31,370,192
Treasury Board—				
Locally engaged contributory pension account		94,334	94,334	
Total pension accounts	30,971,708	2,748,943	2,340,196	31,380,455
Other accounts—				
Agriculture and Agri-Food—				
Canada/Manitoba partnership agreement on municipal water infrastructure for rural economic diversification	223,475			223,475
Commodity Industry Development Fund—Province	806,073	9,173	812,572	2,674
Net Income Stabilization Account	1,627,945,983	733,654,607	612,803,711	1,748,796,879
Shared-cost agreements—Research	23,990,396	57,561,053	52,123,225	29,428,224
Canadian Food Inspection Agency—				
Shared-cost agreements	1,403,786	947,394	663,975	1,687,205
Canadian Grain Commission—				
Automated Quality Testing—Private sector	328,173	19,772	291,210	56,735
	1,654,697,886	*792,191,999*	*666,694,693*	*1,780,195,192*
Canada Customs and Revenue Agency—				
Deposits/Disbursements—Worker's Compensation Board	2,584,523	160,239,634	157,241,231	5,582,926

TABLE 6.29

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/2001	Receipts and other credits	Payments and other charges	March 31/2002
	$	$	$	$
Canadian Heritage—				
Miscellaneous projects deposits	369,880	433,898	277,777	526,001
Shared-cost/joint project agreements	672		672	
Canadian Film Development Corporation— Advance account	15,578,335	206,899,974	210,366,815	12,111,494
National Archives of Canada— Donations[1]		382,757	166,124	216,633
National Library— Special Operating Account[1]		570,057	358,722	211,335
Parks Canada Agency— Miscellaneous projects deposits	1,738,030	803,009	2,257,557	283,482
	17,686,917	*209,089,695*	*213,427,667*	*13,348,945*
Environment—				
Miscellaneous projects deposits	3,056,860	4,618,228	3,144,285	4,530,803
Finance—				
Common school funds—Ontario and Quebec	2,677,771			2,677,771
Foreign claims fund	179,020			179,020
War claims fund—World War II	4,236			4,236
	2,861,027			*2,861,027*
Fisheries and Oceans—				
Federal/provincial cost-sharing agreements	1,397,196	1,252,446	1,407,107	1,242,535
Miscellaneous projects deposits	9,416,560	26,619,438	25,502,718	10,533,280
Sales of seized assets	803,857	1,097,063	640,877	1,260,043
	11,617,613	*28,968,947*	*27,550,702*	*13,035,858*
Foreign Affairs and International Trade—				
Canada Foundation account	322,865	8,343		331,208
Less: securities held in trust	305,600		3,758	309,358
deposits in a special bank account	17,265		4,585	21,850
		8,343	*8,343*	
Financial assistance to Canadians abroad	90,648	1,274,439	1,254,612	110,475
Funds from non-governmental organizations	16,201,610	69,089,099	76,495,142	8,795,567
Shared-cost projects	4,101,311	6,366,484	8,463,970	2,003,825
Canadian International Development Agency— Shared-cost projects—International conferences	29,162	82,393		111,555
NAFTA Secretariat, Canadian Section— Shared-cost agreements	13,905		12,806	1,099
	20,436,636	*76,820,758*	*86,234,873*	*11,022,521*
Health—				
Canadian Sports Pool Corporation—Other outstanding liabilities	50,000			50,000
Collaborative research projects	1,152,908	1,145,780	765,263	1,533,425
Miscellaneous federal/provincial projects	1,316,098	6,884,372	6,229,635	1,970,835
Pan American Health Organization	(1,154)			(1,154)
World Health Organization	124,023		19,508	104,515
	2,641,875	*8,030,152*	*7,014,406*	*3,657,621*
Human Resources Development—				
Federal/provincial shared-cost project	2,986,007	15,524,589	15,875,655	2,634,941
Federal/provincial shared-cost project—Interprovincial Computerized Examination Management System (ICEMS)	2,300,172	648,889	2,862,287	86,774
Labour standards suspense account	1,335,095	2,288		1,337,383
Canadian Centre for Occupational Health and Safety— PanAsia Research and Development Grants Program	252,858	199,582	328,517	123,923
	6,874,132	*16,375,348*	*19,066,459*	*4,183,021*

TABLE 6.29

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/2001	Receipts and other credits	Payments and other charges	March 31/2002
	$	$	$	$
Industry—				
Canada/Provinces Business Service Centre		400,000	400,000	
Income from securities in trust—Bankruptcy and Insolvency Act	49,337	528		49,865
Petro-Canada Enterprises Inc—Unclaimed shares	697,591		2,278	695,313
Securities in trust—Bankruptcy and Insolvency Act	31,266			31,266
Less: securities held in trust	31,266			31,266
Shared-cost agreements—Tourism	2,250			2,250
Shared-cost/joint project agreements—Research	130,404	78,330	43,382	165,352
Shared-cost projects	2,739,804	3,734,378	3,115,353	3,358,829
Unclaimed dividends and undistributed assets—				
Bankruptcy and Insolvency Act	5,949,860	2,871,878	1,759,767	7,061,971
Canada Business Corporations Act	1,296,749	481,532		1,778,281
Winding-up Act	529,659			529,659
Atlantic Canada Opportunities Agency—				
Federal/provincial agreement—Advance account	1,559,311	7,951,085	8,047,691	1,462,705
Canadian Space Agency—				
Radarsat	136,511		22,296	114,215
Natural Sciences and Engineering Research Council—				
Trust fund	1,240,245	498,245	615,395	1,123,095
Statistics Canada—				
Project deposits	4,603,872	7,700,298	7,672,326	4,631,844
Western Economic Diversification—				
Jobs and economic restoration initiative		36,943		36,943
Shared-cost agreements—Port of Churchill	2,860,675	25,600	2,742,097	144,178
	21,796,268	*23,378,817*	*24,020,585*	*21,154,500*
Justice—				
Federal Court of Canada—				
Federal Court special account	17,699,866	1,332,152	4,053,986	14,978,032
National Defence—				
Foreign governments—				
United Kingdom—				
British Army—Suffield, Alberta	16,002,989	29,959,691	25,543,958	20,418,722
Wainwright, Alberta	1,028,661	2,116,768	2,270,127	875,302
Other activities	934,577	16,671,271	11,929,200	5,676,648
United States of America	(10,936)	54,932		43,996
Federal Republic of Germany—				
German Army—Shilo, Manitoba	3,223,984	8,080,518	4,630,179	6,674,323
Other activities	6,831,863	28,606,552	27,274,337	8,164,078
Netherlands	6,765,332	6,694,176	7,372,900	6,086,608
Italian Air Force Training	966,961	4,150,110	5,116,949	122
Air projects		181,000		181,000
Material projects		84,796		84,796
Security		920,460	115,602	804,858
NATO Flying Training Centre		13,178,387		13,178,387
Joint research and development projects	855,210	18,050,236	16,783,891	2,121,555
Non-government agencies	18,135,179	1,509,648	17,633,874	2,010,953
North Atlantic Treaty Organization (NATO)—				
Infrastructure projects	6,629,095	731,681	742,667	6,618,109
	61,362,915	*130,990,226*	*119,413,684*	*72,939,457*
Natural Resources—				
Market development incentive payments—Alberta	6,179,987	1,242,259	706,469	6,715,777
Shared-cost agreements—Research	1,334,931	5,501,552	2,731,613	4,104,870
Shared-cost projects	8,177,142	13,857,628	12,460,909	9,573,861
	15,692,060	*20,601,439*	*15,898,991*	*20,394,508*
Privy Council—				
Shared-cost projects—Media travel expenses	369,934	441,943	535,816	276,061
Canadian Centre for Management Development—				
Donations(1)		13,787		13,787
	369,934	*455,730*	*535,816*	*289,848*

TABLE 6.29

OTHER SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/2001	Receipts and other credits	Payments and other charges	March 31/2002
	$	$	$	$
Public Works and Government Services—				
Crown Corporation Trusts—Donations	169,800	76,551		246,351
Francophone Summits	6,373	49,050	21,778	33,645
Interest on bonds—Insurance companies				
Military purchases excess funds deposit	33,198,329	3,821,679		37,020,008
Less: securities held in trust	33,198,329		3,821,679	37,020,008
		3,821,679	*3,821,679*	
	176,173	*3,947,280*	*3,843,457*	*279,996*
Solicitor General—				
Joint research and development projects	2,191,396	3,275,206	2,553,698	2,912,904
Royal Canadian Mounted Police—				
Joint research and development projects		1,276,007	893,349	382,658
Seized assets—Canadian funds	223,564	5,563,567	4,514,459	1,272,672
	2,414,960	*10,114,780*	*7,961,506*	*4,568,234*
Treasury Board—				
Credit card—Special project fund	1,000,000			1,000,000
Total	1,842,969,645	1,487,155,185	1,356,102,341	1,974,022,489
Less: consolidation adjustment[2]	15,578,000		3,466,506	12,111,494
Total other accounts	1,827,391,645	1,487,155,185	1,352,635,835	1,961,910,995
Total other specified purpose accounts	3,872,676,599	1,734,783,296	1,506,796,864	4,100,663,031

---

[1] This account was previously reported in Section 4, Table 4.5 of this volume. During the year, the opening balance has been recorded under the column "Receipts and other credits" and has been adjusted by $89,304.

[2] Additional information on consolidated Crown corporations is provided in Section 4 of this volume.

Insurance company liquidation

This account was established to record receipts and disbursements resulting from the liquidation of the estate, of various insurance companies for which the Superintendent of Financial Institutions is the court appointed liquidator.

Civil service insurance fund

This account was established by the *Civil Service Insurance Act*, introduced to enable the Minister of Finance to contract with a person appointed to a permanent position in any branch of the public service for the payment of a certain sum of money to be made on the death of the person. No new contracts have been entered into since 1954 when the Supplementary Death Benefit Plan for the Public Service and Canadian Forces was introduced as part of the *Public Service Superannuation Act* and the *Canadian Forces Superannuation Act*, respectively. As of April 1997, the Department of Human Resources Development assumed the responsibility for the administration and the actuarial valuation of the *Civil Service Insurance Act*.

The number of policies in force as of March 31, 2002 were 1,884 and the average age of the policy holders is 83.9 years. During the fiscal year 2001-2002, receipts and other credits consisted of premiums of $4,336 and, an amount of $343,347 (charged to expenditures) which was transferred from the Consolidated Revenue Fund in order to balance the assets and actuarial liabilities of the program as of March 31, 2001. Payments and other charges consisted of death benefits, settlement annuities and premium refunds of $442,277 paid during the fiscal year 2001-2002.

According to the actuarial valuation and with the prescribed actuarial assumptions, the liabilities in respect of the benefits provided under the Act were estimated at $7,899,900 as of March 31, 2002, resulting in a deficit of $198,821. Pursuant to subsection 16(3) of the Civil Service Insurance Regulations, an amount of $198,821 has been credited to the Account in the fiscal year 2001-2002 from the Consolidated Revenue Fund. As a result both the assets and liabilities of the fund are equal at $7,899,900.

Regular forces death benefit account

This account was established by the *Canadian Forces Superannuation Act*, to provide life insurance to contributing members of the Armed Forces. Receipts and other credits consist of: *(a)* contributions by participants; *(b)* Government's contribution paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the *Canadian Forces Superannuation Act* or the *Defence Services Pension Continuation Act; (c)* single premiums payable by the Government in respect of regular forces participants who became entitled to a basic benefit of $5,000 without contribution; and, *(d)* interest.

Payments and other charges consist of: *(a)* benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the *Canadian Forces Superannuation Act* or the *Defence Services Pension Continuation Act*, upon their retirement from the regular forces; *(b)* benefits paid in respect of elective regular forces participants, to whom pensions were not payable under the *Canadian Forces Superannuation Act* or the *Defence Services Pension Continuation Act*, upon their retirement from the regular forces; and, *(c)* the portion of benefit payable for which a single premium has been paid by the Government.

TABLE 6.30

REGULAR FORCES DEATH BENEFIT ACCOUNT

	2001-2002	2000-2001
	$	$
Opening balance	189,442,223	185,193,953
RECEIPTS AND OTHER CREDITS—		
Contributions by personnel	11,787,829	11,162,301
Government's contribution	(635,197)[1]	1,535,433
Single premiums payable by the Government in respect of regular forces participants who became entitled to a basic benefit of $5,000 without contribution	683,746	649,956
Interest	15,214,154	16,287,519
	27,050,532	29,635,209
	216,492,755	214,829,162
PAYMENTS AND OTHER CHARGES—		
Benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act	24,506,033	25,386,939
Closing balance	191,986,722	189,442,223

[1] Contributions by the Government includes a debit adjustment of $2,376,320 for overstated contributions for fiscal years 1995 to 2000 on reduced death benefits of $5,000. Had this correction not been made, the Government contributions for 2001-2002 would be $1,741,123.

Public Service death benefit account

This account was established under the *Public Service Superannuation Act*, to provide life insurance to contributing members of the Public Service.

The account is credited with: *(a)* contributions by employees; *(b)* contributions by the Government and Public Service corporations; and, *(c)* interest. Payments and other charges represent: *(a)* benefits paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the *Public Service Superannuation Act*; and, *(b)* benefits of $10,000 paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the *Public Service Superannuation Act*, and on whose behalf a single premium for $10,000 death benefit coverage for life has been made.

TABLE 6.31

PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	2001-2002	2000-2001
	$	$
Opening balance	1,799,147,082	1,707,010,592
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees—		
Government and Public Service corporations	53,108,598	53,229,561
Government—		
General	6,519,919	6,809,707
Single premium for $10,000	1,150,570	1,282,817
Public Service corporations	749,676	1,844,903
Interest	155,511,816	151,386,327
	217,040,579	214,553,315
	2,016,187,661	1,921,563,907
PAYMENTS AND OTHER CHARGES—		
Benefit payments—		
General	77,978,543	81,499,261
Life coverage for $10,000	40,746,080	40,700,342
Other death benefit payments	231,231	217,222
	118,955,854	122,416,825
Closing balance	1,897,231,807	1,799,147,082

Returned soldiers' insurance fund

This fund was established by the *Returned Soldiers' Insurance Act*, to provide life insurance to contributing veterans of World War I. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial adjustment as at March 31, 2001 of $3,029 was credited to the account during the year and was charged to expenditures. The final date on which application for this insurance could have been received, was August 31, 1933.

Veterans insurance fund

This fund was established by the *Veterans' Insurance Act*, to provide life insurance to contributing veterans of World War II. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 2001 of $357,327 was credited to the account during the year and was charged to expenditures. The final date on which application for this insurance could have been received, was October 31, 1968.

Annuities agents' pension account

This account was established by Vote 181, *Appropriation Act No. 1, 1961*, to provide pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public.

Dependants' pension fund

This fund, which pertains to Part IV of the *Royal Canadian Mounted Police Pension Continuation Act*, provides pension benefits to certain widows and other dependants of contributing members of the Royal Canadian Mounted Police. The fund is credited with a 5 percent contribution from the pay of members of the Force (other than commissioned officers) who are subject to the *Pension Continuation Act*. There are no longer any active members amongst the contributors.

Locally engaged contributory pension account

This account, which pertains to Part II of the Locally Engaged Pension Regulations, provides pension benefits to locally employed Government employees who contributed to the plan. The account is credited with contributions from locally engaged employees, and charged with the subsequent payment of benefits.

Treasury Board approved the closure of the plan to new entrants effective December 31, 1988. There are now fewer than fifty members contributing to the plan.

Canada/Manitoba partnership agreement on municipal water infrastructure for rural economic diversification

This account was established to record advance payments received from the government of Manitoba and participating cities/towns for their share of the costs incurred under various projects. The projects involve making improvements to the water supply and waste treatment and disposal infrastructures of rural communities while preserving environmental quality. Money is paid out of the account as eligible billing costs are received.

Commodity Industry Development Fund—Province

This account was established to record contributions received from provincial governments equal to a maximum of one-half of the premium contributions made under the National Tripartite Stabilization Program for Beef in respect of sales in its final year of operation, net of their contributions under the Net Income Stabilization Account Bridge Program. This account earns interest at the rate established by the Minister of Finance. Funds in the account are to be used for programs, projects and activities which include, but are not exclusive to research, technology transfer, promotion and market development but may not be used for direct support to producers or processors.

Net Income Stabilization Account

This account was established by section 15 of the *Farm Income Protection Act* and the Federal/Provincial Agreement establishing the Net Income Stabilization Account Program, to help participating producers of qualifying agricultural commodities achieve long term improved income stability. The Program allows participants to deposit funds up to predetermined limits into an account held at a participating financial institution, and receive matching contributions from the federal and provincial governments.

For the fiscal year ending March 31, 2002, participant deposits pertained in most part, to the 2000 stabilization year (the period for which a participant filed a 2000 tax return). Participants are entitled to make matchable deposits based on eligible net sales (ENS) which are limited to $250,000 per individual. For the 2000 stabilization year, the Agreement allowed for base matchable deposits of up to 3 percent of the ENS for most qualifying commodities. Additional participant deposits were allowed by separate agreement between Canada and a province.

Participants are entitled to make additional non-matchable deposits, which are limited to an annual maximum of 20 percent of ENS (carried forward for up to 5 years).

The account records the following transactions relating to the Consolidated Revenue Fund:

(a) Government matching contributions on participant matchable deposits, for the 2000 stabilization year, with the exception of Alberta, the federal and provincial governments provided base matching contributions equal to two thirds and one third, respectively of participant matchable deposits. The federal Government contributed the full 3 percent for Alberta;

(b) interest paid by the federal Government on funds held in the Consolidated Revenue Fund, at rates and in accordance with terms and conditions determined by the Minister of Finance;

(c) interest paid by participating financial institutions on funds held for participants, at rates set by negotiation between the participant and the financial institution;

(d) bonus interest of 3 percent per annum, split between the federal and provincial governments, except the Province of Alberta, calculated on participant contributions; less,

(e) withdrawals by participants from funds held in the Consolidated Revenue Fund (participants are entitled to make annual account withdrawals up to the amount allowed by the larger of two triggers: a stabilization trigger and a minimum income trigger).

Shared-cost agreements—Research—Agriculture and Agri-Food

This account was established to record amounts deposited by external parties for shared-cost research projects. Moneys are disbursed on behalf of depositors as specific projects are undertaken.

Shared-cost agreements—Canadian Food Inspection Agency

This account was established to record amounts deposited by external parties for shared-cost research projects. Moneys are disbursed on behalf of depositors as specific projects are undertaken.

Automated Quality Testing—Private sector

The purpose of the account is to develop new, rapid, automated testing methods to determine the quality of grain and to commercialize them. This project is funded at least 50% from the private sector. The authority comes from Treasury Board minute N. 827824 as at February 10, 2000.

Deposits/Disbursements—Worker's Compensation Board

This account was established under the authority of the *Canada Customs and Revenue Agency Act* and the *Worker's Compensation Act*, to enable the Canada Customs and Revenue Agency to record and forward on weekly basis, funds received from Nova Scotia employers to the Worker's Compensation Board of Nova Scotia, as part of a partnership arrangement between the Agency and the Board.

Miscellaneous projects deposits—Canadian Heritage

This account was established to record contributions received from organizations and individuals, for the furtherance of research work.

Shared-cost/joint project agreements—Canadian Heritage

This account was established to record monies received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

Advance account—Canadian Film Development Corporation

This account was established pursuant to section 19 of the *Canadian Film Development Corporation Act*, to reserve for use in future years moneys generated by projects funded by Telefilm Canada, and which, due to timing, remained unreinvested at year end.

National Archives of Canada—Donations

This account was established pursuant to section 10 of the *National Archives Act*, to record monies received for the purposes of the National Archives, by way of donations, bequest or otherwise. Amounts required for the purposes of the *National Archives Act* may be paid out of this account, or out of money appropriated by Parliament for such purposes.

National Library—Special Operating Account

This account was established pursuant to section 14 of the *National Library Act*, which also directed that (a) the account be credited with all monies received for the purpose of the National Library by way of donation, bequest or otherwise and (b) any amounts required for the purpose of the Act may be paid out of the account or out of money appropriated by Parliament for such purposes.

Miscellaneous projects deposits—Parks Canada Agency

This account was established to record contributions received from organizations and individuals for various projects.

Miscellaneous projects deposits—Environment

This account was established to record contributions received from organizations and individuals, for the furtherance of research work.

Common school funds—Ontario and Quebec

This account was established under *12 Victoria 1849*, Chapter 200, to record the proceeds from the sale of lands set apart for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of $133,888, apportioned on the basis of population, is paid directly to these provinces on a semi-annual basis, at the rate of 5 percent per annum, and is charged to interest on the public debt.

Foreign claims fund

This account was established by Vote 22a, *Appropriation Act No. 9, 1966*, to record: *(a)* such part of the money received from the Custodian of Enemy Property, proceeds of the sale of property and the earnings of property, and, *(b)* all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also records payment of claims submitted, including payment of the expenses incurred in investigating and reporting on such claims.

War claims fund—World War II

This account was established by Vote 696, *Appropriation Act No. 4, 1952*, to record moneys received from the Custodian of Enemy Property or from other sources, and payments: *(a)* to eligible claimants for compensation in respect of World War II; *(b)* of a supplementary award amounting to 50 percent of the original award (PC 1958-1467, October 23, 1958); and, *(c)* of expenses incurred in investigating and reporting on claims.

A War Claims Commission was established to enquire into and report on claims made by Canadians arising out of World War II for which compensation may be paid from this or any other fund established for the purpose. The expenses of the Commission are chargeable hereto.

Federal/provincial cost-sharing agreements

This account was established to record the deposit of moneys received from the provinces for cost-shared programs according to official signed agreements.

Miscellaneous projects deposits—Fisheries and Oceans

This account was established to record contributions received from organizations and individuals, for the furtherance of research work.

Sales of seized assets

The account was established to record the proceeds of the sale of seized items by the Department of Fisheries and Oceans from a person contravening the *Fisheries Act*. Monies so received are held in the Consolidated Revenue Fund pending final resolution of the case by the Minister of Fisheries and Oceans or the courts.

Canada Foundation account

This account was established by Vote 6g, *Appropriation Act No. 2, 1967*, to record monies received in connection with the Civilian Relief Agreement of 1950, and the Cultural Agreement of 1954 between Canada and Italy, and disbursements for the purposes of the said agreements.

Financial assistance to Canadians abroad

This account was established to record monies received from families or friends as prepayment for financial assistance to distressed Canadians abroad.

Funds from non-governmental organizations

This account was established to record monies received as prepayment for services to be performed by the Department of Foreign Affairs and International Trade on behalf of third parties.

Shared-cost projects—Foreign Affairs and International Trade

This account was established to record monies received from organizations outside the Government of Canada accounting entity for shared-cost projects.

Shared-cost projects—International conferences

This account was established to record deposits received and payments made in accordance with authorities for shared-cost projects concerning International Conference Agreements.

Shared-cost agreements—NAFTA Secretariat, Canadian Section

This account was established to record monies received from the United States and the Mexican Section of the NAFTA Secretariat, for the development and administration of common information management systems.

Canadian Sports Pool Corporation—Other outstanding liabilities

This account was established to record moneys received at the dissolution of the Canadian Sports Pool Corporation which are to be used to pay any liabilities of the Corporation.

Collaborative research projects

This account was established to record funds received from client groups for cost shared and joint project research agreements.

Miscellaneous federal/provincial projects—Health

This account was established to record transactions relating to the provinces/territories share of costs incurred under federal/provincial cost-sharing agreements for joint federal/provincial/territorial projects which address health issues which are national in scope.

Pan American Health Organization

This account was established to record funds for a collaborative laboratory and epidemiology strengthening project for the prevention and control of selected enterics pathogens and their antibiotic resistance pattern in the region of the Americas. It also includes a project to strengthen epidemiological and laboratory infrastructure for the diagnosis and surveillance of S. pneumonia in support of vaccine development.

The debit balance in this account is the result of a processing delay and will be cleared in the new fiscal year.

World Health Organization

This account was established to record funds received from the World Health Organization, for scientific projects.

Federal/provincial shared-cost project—Human Resources Development

This account was established to record the deposit of advance payments made by provinces towards the costs of projects and programs for which there is a cost-sharing agreement with the federal Government. Disbursements are made to pay the provinces' share of costs per official agreements or to refund unused amounts.

Federal/provincial shared-cost project—Interprovincial Computerized Examination Management System (ICEMS)

This account was established to record advance payments received from provincial governments to cover their share of the costs of the ICEMS Project. Advance payments are made pursuant to the ICEMS Framework Agreement. The cost incurred are charged to the account and any unexpended funds will be returned to provinces at the end of the project.

Labour standards suspense account

This account was established under the authority of section 23 of the Canada Labour Standards Regulations to record wages received by the Minister of Labour from employers who cannot locate employees. Efforts are then made to locate employees. Wages are paid out when employees are located or when employees contact the department for payment.

PanAsia Research and Development Grants Program

This account was established to record monies being administered on behalf of the International Development Research Centre for various grants to support research and development and research projects in Asia and Pacific region in networking applications, technologies and regulatory issues. The project addresses the region's economic, social and environmental problems.

Canada/Provinces Business Service Centre

This account was established to record monies received from other provinces under cost-sharing agreements for the Canada-Ontario Business Service Centre.

Income from securities in trust—Bankruptcy and Insolvency Act

This account was established by sections 78, 84, 154 and 194 of the *Bankruptcy and Insolvency Act*, to record dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to clients. As the stocks were not registered in the clients' names, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are forwarded to the Superintendent of Bankruptcy for safekeeping.

Petro-Canada Enterprises Inc—Unclaimed shares

This account was established to record the liability to shareholders who have not presented their shares for payment.

Securities in trust—Bankruptcy and Insolvency Act

This account was established by section 67 of the *Bankruptcy and Insolvency Act*, to record the value of securities originally held by a bankrupt stockbroker, on behalf of clients who have not been located.

Shared-cost agreements—Tourism

This account was established to record amounts deposited by external parties for shared-cost projects. Moneys are disbursed on behalf of depositors as specific projects are undertaken.

As of January 2, 2001, Canadian Tourism Commission is now a Crown Corporation listed in Part I of Schedule III of the *Financial Administration Act*.

Shared-cost/joint project agreements—Research

This account was established to record monies received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

Shared-cost projects—Industry

This account was established to record monies received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

Unclaimed dividends and undistributed assets—Bankruptcy and Insolvency Act

This account represents amounts credited to the Receiver General in accordance with the provisions of section 154 of the *Bankruptcy and Insolvency Act*, pending distribution to creditors.

Unclaimed dividends and undistributed assets—Canada Business Corporations Act

This account was established in accordance with sections 227 and 228 of the *Canada Business Corporations Act*, for the purpose of recording liabilities to creditors and shareholders who have not been located. The account is charged when funds are paid to them.

Unclaimed dividends and undistributed assets—Winding-up Act

This account records amounts credited to the Receiver General, in accordance with sections 138 and 139 of the *Winding-up Act*, pending distribution.

Federal/provincial agreement—Advance account

This account was established to record deposits from non-federal partners for their share of costs under various projects. Monies are disbursed on behalf of contributors as projects are undertaken. Unused funds are to be returned to contributors.

Radarsat

This account was established to record moneys received for both cost-sharing and advance payments for Radarsat scenes.

Trust fund—Natural Sciences and Engineering Research Council

This account was established by the *Natural Sciences and Engineering Research Council Act (1978)* to record funds received from other governments and organizations, to cover expenditures made on their behalf, and to record the liability to other organizations.

Project deposits—Statistics Canada

This account was established to record deposits received from outside parties to secure payments for special statistical services.

Jobs and economic restoration initiative

This account was established through a federal-provincial cost-shared program designed to help prevent permanent job loss in flood affected areas and to restore economic activity.

Shared-cost agreements—Port of Churchill

This account was established through a federal-provincial cost-shared program in sharing the dredging costs of the upgrade to the Port of Churchill.

Federal Court special account

This account was established to maintain accounts on behalf of litigants before the Court. These accounts record the moneys paid into the Federal Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held in trust pending payment of such moneys, in accordance with a judgment of the Court.

Foreign governments

These accounts were established to record funds received from foreign governments, to cover expenditures to be made on their behalf, in accordance with the provisions of agreements with the Government of Canada.

Joint research and development projects—National Defence

This account was established to record funds received from the private sector through collaborative relationships where the work is shared between the government and the private sector laboratory.

Non-government agencies

This account was established to record funds received for expenditures made on behalf of non-government agencies, for which specific accounts have not been established.

North Atlantic Treaty Organization (NATO)—Infrastructure projects

These accounts were established to record funds received from NATO to cover *(a)* NATO infrastructure projects implemented by Canada, and, *(b)* other expenditures to be made on NATO's behalf, in accordance with the terms of an agreement with the Government of Canada.

Market development incentive payments—Alberta

This account records moneys received from the Government of Alberta, to encourage the expansion of natural gas markets in Alberta and provinces to the East, in accordance with an agreement between the Government of Canada and the Government of Alberta dated September 1, 1981 and pursuant to section 39 of the *Energy Administration Act*. The original term of the agreement was from November 1, 1981 to January 31, 1987. As a result of the Western Accord of March 25, 1985, payments from the Government of Alberta terminated as at April 30, 1986, however, payments are being made from the account for selected programs which encourage the use of natural gas for vehicles.

Shared-cost agreements—Research—Natural Resources

This account was established to facilitate the retention and disbursement of moneys received from private industries and other governments for joint projects or shared-cost research agreements.

Shared-cost projects—Natural Resources (includes the formerly "Miscellaneous projects deposits" account)

This account was established to facilitate the retention and disbursement of moneys received from private organizations and other governments for cost-sharing scientific projects.

Shared-cost projects—Media travel expenses

This account was established to record money received in advance for services from non-governmental organisations.

Canadian Centre for Management Development—Donations

This account was established under the authority provided by section 5(h) of the *Canadian Centre for Management Development Act* in order to account for funds provided to the Canadian Centre for Management Development as a gift to further the objects of the Centre.

Crown Corporation Trusts—Donations

This account was established to record, on a temporary basis, *(a)* donations intended for the development and operations of the Downsview Park, Toronto; and, *(b)* donations from private sector entities to support the Old Port of Montreal.

Francophone Summits

This account was established to record moneys granted since 1994 by the «Agence de la Francophonie (Paris)» for completing projects involving the industrialization of the French language and partner languages as well as the promotion of new French terms in both scientific and technical fields.

Interest on bonds—Insurance companies

This account is credited with the proceeds from interest coupons on bonds deposited by insurance companies under the *Insurance Companies Act*. Debits represent the payment of the same interest to the insurance companies.

Military purchases excess funds deposit

This account was established by a written agreement between Canada and the United States, to record temporarily unused funds paid to the United States Government under contracts for purchases of military equipment. The funds are invested by the Federal Reserve Bank of New York to earn interest for the Government of Canada.

Joint research and development projects—Solicitor General

This account was established to record funds received to conduct joint research and development projects.

Joint research and development projects—Royal Canadian Mounted Police

This account was established to record monies received from other government organizations in order to share costs incurred under various research project agreements.

Seized assets—Canadian funds

This account was established to record moneys seized during the course of investigations and drug seizures under the Criminal Code of Canada, the *Narcotic Control Act*, the *Food and Drug Act*, the *Customs Act* and the *Excise Act*. The funds are held pending Court decisions.

Credit card—Special project fund

This account was estblished to record funds received from American Express (AMEX) to improve the Travel Card Program.

Deferred Revenue—Specified Purpose Accounts

Deferred revenue specified purpose accounts represent an obligation of the Government of Canada to spend funds received for a specified purpose. Revenue is recognized in the Statement of Revenues, Expenditures and Accumulated Deficit as the funds are used for their specified purpose.

Table 6.32 presents a summary of the balances and transactions of deferred revenue specified purpose accounts.

TABLE 6.32

DEFERRED REVENUE—SPECIFIED PURPOSE ACCOUNTS

	April 1/2001	Receipts and other credits	Payments and other charges	March 31/2002
	$	$	$	$
Donation and bequest accounts—				
Citizenship and Immigration—				
50th Anniversary of the Canadian Citizenship Act Celebrations(1)		4,296	4,296	
Environment—				
Endangered Species—Donations(1)		104,112		104,112
Fisheries and Oceans—				
St-Lawrence Seaway Dredging(1)	1,802,192	5,082,376	4,957,340	1,927,228
Foreign Affairs and International Trade—				
Canadian Landmine Action Fund(1)		382,071	15,000	367,071
Governor General—				
Rideau Hall—Donations(1)		7,500	7,500	
Health—				
Canadian Institutes of Health Research—Donations for research(1)		5,378,936	4,000,591	1,378,345
Human Resources Development—				
Canadian Centre for Occupational Health and Safety—Donations(1)		87,747		87,747
Industry—				
Prime Minister Awards(1)		1,517,100	142,870	1,374,230
National Research Council of Canada—Trust fund(2)	19,294,016	20,763,305	19,836,019	20,221,302
Natural Sciences and Engineering Research Council—Trust fund		250		250
Social Sciences and Humanities Research Council—Trust fund(2)	389,305	29,302	20,000	398,607
National Defence—				
Corporate sponsorships and donations(1)		13,399	9,992	3,407
Privy Council—				
National Round Table on the Environment and Economy—Donations(1)		283,155	283,155	
Solicitor General—				
Royal Canadian Mounted Police—				
Royal Canadian Mounted Police Pipe Band (NCR)(1)		8,800	8,700	100
Mounted Police Foundation(2)	56,429	176,856	157,297	75,988
Sponsorship Agreement—Contributions(2)	1,277,779	7,985,892	7,683,440	1,580,231
Total donation and bequest accounts	22,819,721	41,825,097	37,126,200	27,518,618

TABLE 6.32

DEFERRED REVENUE—SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/2001	Receipts and other credits	Payments and other charges	March 31/2002
	$	$	$	$
Endowment interest accounts—				
Canadian Heritage—				
Parks Canada Agency—				
Laurier House—Interest (formerly Mackenzie King trust account)(2)	13,117	97,565	52,785	57,897
Health—				
Endowments for health research (formerly Dyskinesia and torticollis research)(2)	2,885	2,346		5,231
Industry—				
Social Sciences and Humanities Research Council—Queen's Fellowship Fund(2)	35,979	8,690		44,669
Total endowment interest accounts	51,981	108,601	52,785	107,797
Total deferred revenue specified purpose accounts	22,871,702	41,933,698	37,178,985	27,626,415

(1) This account was previously reported in Section 4, Table 4.5 of this volume. During the year, the opening balance has been recorded under the column "Receipts and other credits".

(2) This account was previously reported in Section 6, Table 6.29 of this volume.

50th Anniversary of the Canadian Citizenship Act Celebrations

This account was established to record deposits of donations received from the private sector to support celebrations of the 50th anniversary of the *Canadian Citizenship Act*. The funds received will be used to produce educational and promotional material.

During the year, the account was closed.

Endangered Species—Donations

This account was established to record donations, gifts or bequests received from individuals and organizations to finance various studies related to endangered species.

St-Lawrence Seaway Dredging

This account was established to record monies received for the maintenance dredging services tonnage fees. Monies so received are used to pay for the dredging of the St-Lawrence Ship Channel between Montreal and Cap Gribane.

Canadian Landmine Action Fund

This account was established to record monies received from the public to support Canadian Mine Action Programs pursuant to the Ottawa Convention agreement which bans the production, use, stockpiling and export of anti-personnel mines.

Rideau Hall Donations

This account was established to record gifts, donations or bequests to Rideau Hall from private organizations and individuals to fund specific initiatives.

Canadian Institutes of Health Research—Donations for Research

This account, continued in the accounts of Canada pursuant to section 29 of the *Canadian Institutes of Health Research Act*, records donations and contributions received from organizations and individuals for biomedical research.

Canadian Centre for Occupational Health and Safety—Donations

This account was established pursuant to subsection 6(3) of the *Canadian Centre for Occupational Health and Safety Act*, to record monies, securities or other property received by way of gift, bequest or otherwise, and to disburse such donations at the discretion of the Centre.

Prime Ministers Awards

This account was established to record amounts deposited by external parties to be used in support of the Prime Minister's Awards for teaching excellence.

Trust fund—National Research Council of Canada

This account was established by the *National Research Council Act* to record funds received from other governments and organizations outside the accounting entity to cover expenditures made on their behalf.

Trust fund—Natural Sciences and Engineering Research Council

This account was established by the *Natural Sciences and Engineering Research Council Act (1978)* to record funds received from other governments and organizations, to cover expenditures made on their behalf, and to record the liability to other organizations.

Trust fund—Social Sciences and Humanities Research Council

This account was established to record receipts and disbursements of funds available for social sciences and humanities research activities. The account is also used to record receipts of private donations and disbursements for the purpose of special projects.

Corporate Sponsorships and Donations

This account was established by National Defence to administer funds received from various private companies, not for profit corporations, associations, other levels of government, or individuals for the purpose of holding events consistent with the Department's mandate but not funded from its appropriations. The funds received will be used to defray the events' associated expenditures in accordance with Treasury Board policy.

National Round Table on the Environment and Economy—Donations

This account was established to record payments, grants and donations received from third parties, and expenses associated with National Round Table on the Environment and Economy programs and activities.

Royal Canadian Mounted Police Pipe Band (NCR)

This account was established to administer sponsorship funds to support the Royal Canadian Mounted Police Pipe Band.

Mounted Police Foundation

This account was established to record funds received from the Mounted Police Foundation which will be used to cover expenditures related to community policing, educational, promotional and public relations projects throughout Canada.

Sponsorship Agreement—Contributions

This account was established to record funds contributed to the Royal Canadian Mounted Police pursuant to sponsorship agreements for use in community policing programs.

Laurier House—Interest (formerly Mackenzie King trust account)

Interest computed, in accordance with the terms of section 3 of the *Laurier House Act*, is credited to the account at the end of each year. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research.

Endowments for health research (formerly Dyskinesia and torticollis research)

This account was established by section 29 of the *Canadian Institutes of Health Research Act*, to record various endowments received from donors for the purpose of health research. The interest received is used for the payment of research grants.

Queen's Fellowship fund—Social Sciences and Humanities Research Council

This fund is an endowment of $250,000 that was established by Vote 45a, *Appropriation Act No. 5, 1973-74*. The interest earned is used for the payment of fellowships to graduate students in certain fields of Canadian studies.

SUPPLEMENTARY STATEMENTS

Canada Pension Plan

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements of the Canada Pension Plan have been prepared by management of Human Resources Development Canada in accordance with the accounting policies set out in Note 2 to the financial statements.

Management is responsible for the integrity and objectivity of the data in these financial statements, including the amounts which must, of necessity, be based on best estimates and judgements. The financial information presented throughout the *Annual Report* is consistent with the financial statements.

In support of its responsibility, management has developed and maintains books of account, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance as to the reliability of the financial information, and to ensure that the transactions are in accordance with the *Canada Pension Plan* and regulations, as well as the *Financial Administration Act* and regulations.

The Auditor General of Canada, the external auditor of the Canada Pension Plan, has conducted an independent audit of the financial statements in accordance with Canadian generally accepted auditing standards and has reported to the Minister of Human Resources Development Canada.

ALAN WINBERG
Assistant Deputy Minister
Financial and Administrative Services

MARYANTONETT FLUMIAN
Associate Deputy Minister

July 25, 2002

AUDITOR'S REPORT

TO THE MINISTER OF HUMAN RESOURCES DEVELOPMENT CANADA

I have audited the statement of net assets of the Canada Pension Plan as at March 31, 2002 and the statement of changes in net assets for the year then ended. These financial statements are the responsibility of the management of Human Resources Development Canada. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Canada Pension Plan as at March 31, 2002 and the changes in its net assets for the year then ended in accordance with the significant accounting policies set out in Note 2 to the financial statements.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
July 25, 2002

Canada Pension Plan—*Continued*

CANADA PENSION PLAN

STATEMENT OF NET ASSETS
AS AT MARCH 31
(in millions of dollars)

	2002	2001
Assets		
Investments		
CPP Investment Fund—At cost (Note 3)		
Provincial and territorial bonds	24,890	26,188
Canada bonds	3,386	3,403
CPP Investment Board—At fair value (Note 4)		
Canadian equities	10,114	5,024
Non-Canadian equities	4,175	2,131
Cash		
Deposit with Receiver General for Canada	6,770	6,420
Receivables		
Contributions	1,594	1,415
Accrued interest	1,030	1,139
Régime des rentes du Québec	25	24
Beneficiaries (Note 5)	43	46
	52,027	45,790
Liabilities		
Accounts payable	47	51
Accrued pensions and benefits	51	50
CPP Investment Board's liabilities, net of its other assets	4	1
	102	102
Net assets	51,925	45,688
Net assets, represented by:		
Canada Pension Plan Investment Fund	28,276	29,591
Accumulated transfers to Canada Pension Plan Investment Board	14,372	7,546
Accumulated net loss from Investment Board's operations	(87)	(391)
Canada Pension Plan Account (Note 6)	6,770	6,420
CPP Receivables, net of liabilities	2,594	2,522
Net assets	51,925	45,688

The accompanying notes are an integral part of these financial statements.

Approved by Human Resources Development Canada:

ALAN WINBERG
Assistant Deputy Minister
Financial and Administrative Services

MARYANTONETT FLUMIAN
Associate Deputy Minister

Canada Pension Plan—*Continued*

CANADA PENSION PLAN

STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31
(in millions of dollars)

	2002	2001
Net assets, beginning of year	45,688	41,261
Increase in assets		
Contributions (Note 7)	23,533	21,407
Investment income (Note 8)	3,565	2,849
	27,098	24,256
Decrease in assets		
Pensions and benefits (Note 9)		
Retirement	14,270	13,527
Survivors	2,933	2,802
Disability	2,641	2,546
Disabled contributor's child	242	233
Death	227	213
Orphan	205	198
Less: Net overpayments	28	25
	20,490	19,494
Administration costs (Note 10)	371	335
	20,861	19,829
Increase in net assets	6,237	4,427
Net assets, end of year	51,925	45,688

The accompanying notes are an integral part of these financial statements.

Canada Pension Plan—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2002

1. Description of the Canada Pension Plan

(a) Description of the CPP

The Canada Pension Plan (CPP) is a federal/provincial plan established by an act of Parliament in 1965.

The CPP began operations in 1966. It is a compulsory and contributory social insurance program operating in all parts of Canada, except Quebec, which operates the Régime des rentes du Québec, a comparable program. The Plan's objective is to provide a measure of protection to workers and their families against the loss of earnings due to retirement, disability or death.

The Minister of Human Resources Development Canada is responsible for the administration of the *Canada Pension Plan* (the *CPP Act*); the Minister of National Revenue is responsible for collecting contributions. The Minister of Finance and his provincial counterparts are responsible for setting CPP contribution rates, pension and benefit levels and funding policy.

The financial activities of the Canada Pension Plan are recorded in the CPP Account (Note 6). The CPP Investment Fund (Note 3) holds the bond portfolio of the Plan, and the Plan's investments in capital markets are managed by the CPP Investment Board (Note 4). The financial transactions affecting the Account and the Investment Fund are governed by the *CPP Act* and regulations. The Investment Board's transactions are governed by the *Canada Pension Plan Investment Board Act* and the accompanying regulations.

As stated in the *CPP Act*, changes to this Act require the approval of at least two-thirds of the provinces having, in the aggregate, not less than two-thirds of the population of all included provinces.

(b) Financing

CPP is financed by contributions and investment returns.

Employers and employees pay contributions equally to CPP. Self-employed workers pay the full amount.

CPP was designed initially to be financed on a pay-as-you-go basis, which means that the Plan would operate on a current basis with pensions and benefits being paid out of current contributions. With changes made to the Act in 1997, CPP is now intended to be funded on a "steady-state" basis—that is, combined contributions are planned to increase to 9.9 percent of pensionable earnings by 2003 and are then expected to level off.

From 1966 to 1986, the combined employer-employee contribution rate remained at 3.6 percent of pensionable earnings. In 1987, it was raised to 3.8 percent and increased yearly by 0.2 percent to reach 5.6 percent in 1996. In 1997, 1998, 1999, 2000 and 2001, the combined contribution rate was increased by 0.4 percent, 0.4 percent, 0.6 percent, 0.8 percent and 0.8 percent respectively. In 2002, it was increased by 0.8 percent to reach 9.4 percent. The maximum combined contribution for 2002 was $3,346 (2001 - $2,993).

The *CPP Act* provides that an actuarial report shall be prepared every three years for purposes of the review of the financial state of the CPP by the Minister of Finance and his provincial counterparts. The *Eighteenth Actuarial Report of the Chief Actuary of the Office of the Superintendent of Financial Institutions* was tabled in the House of Commons in December 2001. Federal and provincial ministers of Finance concluded at the end of the 2002 Triennial Review process that the CPP's financial health is sound and that the 9.9 percent combined employee-employer contribution rate which will be reached in 2003 is expected to be sufficient to sustain the Plan in the face of an aging population.

(c) Net assets of the Plan

The net assets of the Plan are composed of the deposit with the Receiver General for Canada, short term and long term investments in bonds and investments in capital markets managed by the CPP Investment Board. The net assets represent funds accumulated for the payment of pensions, benefits and administration costs. This amount does not cover the actuarial present value of accrued pensions and benefits. As at March 31, 2002, the net assets of the Plan are of $51.9 billion (2001 - $45.7 billion). This amount represents 2.5 times the total of pensions and benefits for the year 2001-2002.

(d) Pensions and benefits

Retirement pensions—A retirement pension is payable to each contributor at age 60 or older, according to the provisions of the Act. The monthly amount is equal to 25 percent of the contributor's average monthly pensionable earnings during the pensionable period. The amount may be reduced or increased depending upon whether the contributor applies for a retirement pension before or after age 65. This adjustment cannot exceed 30 percent. The maximum for new monthly pension payable at age 65 in 2002 is $788.75 (2001 - $775.00).

Canada Pension Plan —*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2002—*Continued*

Disability benefits—A disability benefit is payable to a contributor who is disabled, according to the provisions of the Act. The amount of the disability benefit to be paid includes a flat-rate portion and an amount equal to 75 percent of the earned retirement pension. The maximum for new monthly disability benefit in 2002 is $956.05 (2001 - $935.12).

Survivor's benefits—A survivor's benefit is payable to the spouse or common-law partner (the beneficiary) of a deceased contributor, according to the provisions of the Act. For a beneficiary under the age of 65, the benefit consists of a flat-rate portion and an amount equal to 37.5 percent of the deceased contributor's earned retirement pension. A beneficiary between the ages of 35 and 45 who is not disabled or who has no dependent children receives reduced benefits. For beneficiaries aged 65 and over, the benefit is equal to 60 percent of the retirement pension granted to the deceased contributor. The maximum for new monthly benefit payable to a beneficiary in 2002 is $473.25 (2001 - $465.00).

Disabled contributor's child and orphan benefits—According to the provisions of the Act, each child of a contributor who is receiving disability benefits or who died is entitled to a benefit as long as the child is under the age of 18, or is between the ages of 18 and 25 and attending school full-time. The flat-rate monthly benefit in 2002 is $183.77 (2001 - $178.42).

Death benefits—According to the provisions of the Act, a death benefit is a one-time payment to, or on behalf of, the estate of a contributor. The benefit amounts either to 10 percent of the maximum pensionable earning in the year of death or six times the monthly retirement pension granted to the deceased contributor, whichever is less. The maximum death benefit in 2002 is $2,500 (2001 - $2,500).

Pensions and benefits indexation—As required by the Act, pensions and benefits are indexed annually based on the Consumer Price Index for Canada. The rate of indexation for 2002 is 3.0 percent (2001 - 2.5 percent).

2. Significant accounting policies

(a) Basis of presentation

These financial statements present the net assets and the changes in net assets of the Canada Pension Plan. They do not provide information on the actuarial estimates required to meet future obligations of the CPP. The CPP Act does not require that the pensions and benefits be pre-funded.

The financial statements are prepared in accordance with the Canada Pension Plan (the CPP Act). They have been prepared on the accrual basis of accounting and they include amounts which must, of necessity, be based on management's best estimates and judgements.

The CPP, which is under joint control of the Government of Canada and participating provinces, is not considered to be part of the reporting entity of the Government of Canada. Accordingly, its financial activities are not consolidated with those of the Government.

(b) Valuation of investments

Bonds are shown at cost, which is equal to the face value of the bonds at the time of purchase. This accounting policy has been selected based on the non-marketable, non-transferable nature of the bonds and on consideration of the likelihood of redemption of the provincial and territorial bonds in the foreseeable future. The bonds issued by the provincial and territorial governments are redeemable prior to maturity at market value equivalent at the option of these governments. In the event that the federal Minister of Finance considers the redemption necessary to pay pensions, benefits and administration costs, the bonds would then be redeemed at face value.

CPP Investment Board's investments are stated at fair value. Fair value is the amount of the consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act. Market prices for securities and unit values for pooled and mutual funds are used to represent fair value for the investments. Unit values reflect the quoted market prices of the underlying securities.

(c) Contributions to the Plan include CPP contributions collected by the Canada Customs and Revenue Agency (CCRA) for the year, including receivables at year-end. Funds transferred by the CCRA are estimated and are subject to review and adjustments. Adjustments, if any, are recorded as contribution revenue in the year they are known.

(d) Investment income recognition

Interest income is recorded in the year in which it is earned.

CPP Investment Board's net income from operations represents the Investment Board's investment income, less investment and administrative expenses. Investment income is recorded on the accrual basis and represents realized gains and losses on disposal or transfer of investments, unrealized gains and losses on investments held at the end of the year, dividend income, interest income, and distributions from mutual and pooled funds. Realized gains and losses on investments sold during the year represent the difference between sale proceeds and cost, less related costs of disposition. Unrealized gains and losses represent the change in the difference between fair value and cost of investments at the beginning and end of each year.

Canada Pension Plan —*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2002—*Continued*

(e) Pensions and benefits are recorded when payable.

(f) Net overpayments are composed of overpayments of pensions and benefits that were established during the year less remissions of debts granted.

(g) Administration costs are recorded in the year to which they relate.

3. Investments held by the CPP Investment Fund

The Canada Pension Plan Investment Fund was established in the accounts of Canada by the *CPP Act* to record the Plan's investments in bonds of the provinces, territories and Canada. The CPP Investment Fund's bond portfolio is administered by the federal Department of Finance.

Until the end of 1997, the investments in provincial, territorial and federal government bonds were made with the cash on hand in excess of the Plan's forecast three-month operating requirement. These bonds were not marketable and had a 20-year term (or less) as fixed by the Minister of Finance on the recommendation of the Chief Actuary of the Office of the Superintendent of Financial Institutions. The interest rate on the bonds was determined by the Minister of Finance based on the average yield to maturity of all outstanding Government of Canada obligations with terms of 20 years or more. When these bonds matured, funds not required for payment of pensions and benefits were re-invested in new bonds.

Beginning in 1998, a maturing provincial or territorial bond may be re-invested in a new bond only once for a term of 20 years, if both the issuer asks to do so and the operating balance is sufficient to pay current pensions and benefits. Excess funds not re-invested are transferred to the CPP Investment Board.

The re-invested bonds remain not marketable and bear interest at a rate fixed by the Minister of Finance. The interest rate is substantially the same rate as that the province would pay if it were to borrow the same amount for the same term through the issuance of a bond on the public capital markets.

During the year, all redemptions of bonds were made, at maturity date, at face value. Interest earned on the investments is paid semi-annually to the CPP Account. The bonds are redeemable in whole or in part before maturity. Since January 31, 2001, the provinces and territories are permitted to redeem their bonds held by the CPP Investment Fund prior to their maturity at a value equivalent to market value. The bonds can also be redeemed at the option of the federal Minister of Finance where he considers the redemption necessary to pay pensions, benefits and administration costs. The bonds are then redeemed at face value. No bonds were redeemed by the provinces and the territories prior to maturity during the year ended March 31, 2002.

At March 31, 2002, the balance in the Investment Fund was $28.3 billion at cost (2001 - $29.6 billion). The estimated fair value of the balance in the Investment Fund, including accrued interest, is $34.3 billion (2001 - $37.6 billion). This estimate is calculated by discounting the bonds' contractual cash flows at rates currently available at year-end for similar investments.

The following schedule provides information on the redemptions, re-investments and balance of the Investment Fund.

BONDS, AT COST
(in thousands of dollars)

	March 31, 2001	Redemptions	Re-investments	March 31, 2002
Newfoundland and Labrador	633,656	52,973	52,376	633,059
Prince Edward Island	140,469	11,504	11,374	140,339
Nova Scotia	1,173,077	96,251	96,251	1,173,077
New Brunswick	835,171	75,637	74,784	834,318
Quebec	95,813	6,316	6,250	95,747
Ontario	12,708,448	1,268,736	503,955	11,943,667
Manitoba	1,394,972	135,001		1,259,971
Saskatchewan	1,329,256	109,647		1,219,609
Alberta	3,776,251	216,739		3,559,512
British Columbia	4,096,848	378,223	308,580	4,027,205
Yukon Territory	3,726			3,726
	26,187,687	2,351,027	1,053,570	24,890,230
Canada	3,403,537	17,622		3,385,915
	29,591,224	2,368,649	1,053,570	28,276,145

Canada Pension Plan —*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2002—*Continued*

The following schedule presents the classification of bonds by maturity dates and the weighted-average annual rate of return on bonds currently held.

(in millions of dollars)

	2002		2001	
	Investment at cost	Average yield	Investment at cost	Average yield
Investments maturing				
Within 1 year	2,383	14.80%	2,369	15.31%
1 to 5 years	10,020	11.46%	9,529	12.84%
Over 5 years	15,873	9.13%	17,693	9.38%
Total—Investments	28,276		29,591	
Weighted-average yield on investments		10.43%		10.97%

4. Investments held by the CPP Investment Board

The Canada Pension Plan Investment Board was established by an act of Parliament in 1997. The *Canada Pension Plan Investment Board Act* came into force on April 1, 1998. The purpose of the Board is to invest the funds transferred by the CPP in a diversified portfolio of securities. The Board is designed to operate at arm's length from the government. It is required to be accountable to the public, Parliament, through the federal Minister of Finance, and his provincial counterparts through regular reports.

The following schedule provides information on the Board's investments as at March 31.

(in millions of dollars)

	2002	2001
Canadian equities, at fair value		
Public markets	9,970	5,024
Private markets	144	
	10,114	5,024
United States		
Public markets	1,861	1,070
Private markets	304	
	2,165	1,070
Non-North America		
Public markets	1,971	1,061
Private markets	12	
	1,983	1,061
Total equities (Cost 2002 - $14,690; 2001 - $8,042)	14,262	7,155
Other investments		
Money market securities (Cost 2002 - $27; 2001 - Nil)	27	
Total investments	14,289	7,155

In accordance with its Investment Policy, 100 percent of the CPP Investment Board's investments are allocated to equities, with at least 70 percent of the book value allocated to Canadian equities and the remainder to non-Canadian equities.

The regulations governing the CPP Investment Board allow the active management of up to 50 percent of Canadian equities, on a book value basis. The regulations restrict the remaining investments in Canadian equities to substantially replicate the composition of one or more broad market indices.

As at March 31, 2002, 96.6 percent (2001 - 100 percent) of investments are held in public market equities. Approximately 99 percent (2001 - 61 percent) of investments in Canadian public market equities are held in funds that substantially replicate the composition of the Toronto Stock Exchange 300 Composite Index.

All United States and Non-North America (collectively "Non-Canadian") public market equities are held in funds that substantially replicate the Standard & Poor's ("S&P") 500 Index and the Morgan Stanley Capital International ("MSCI") EAFE Index, respectively.

As at March 31, 2002, 3.2 percent (2001 - nil) of investments are held in private market equities. These investments, currently in Canada, the United States, and Western Europe, are generally made by taking an interest in funds managed by third parties. The underlying investments represent equity ownership or investments with the risk and return characteristics of equity.

The CPP Investment Board's audited financial statements for the year ended March 31, 2002 are publicly available and provide details concerning the Board's investment policy, its investments and portfolio return.

Canada Pension Plan —*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2002—*Continued*

5. Receivables from beneficiaries
(in millions of dollars)

	2002	2001
Balance of pensions and benefits overpayments	73	76
Less: allowance for doubtful accounts	30	30
	43	46

Human Resources Development Canada has procedures to detect overpayments. During the year, overpayments totalling $38 million (2001 - $33 million) were established and remissions of debts totalling $10 million (2001 - $8 million) were granted. A further $32 million was recovered (2001- $24 million).

6. Canada Pension Plan Account

The CPP Account was established in the accounts of Canada by the *CPP Act*, to record the contributions, interest, pensions, benefits and administration costs of the Plan. It also records the amounts transferred to or received from the CPP Investment Fund and the CPP Investment Board.

The balance of the CPP Account includes the Deposit with the Receiver General for Canada and any short-term investments, if any. As at March 31, the Deposit with Receiver General for Canada amounts to $6,770 million (2001 - $6,420 million).

7. Contributions

The Department of Finance estimates annual contributions based on a forecast of pensionable earnings. That forecast of pensionable earnings is based on a formula using many factors such as the growth in the number of contributors and in the average pensionable earnings. Although the Department of Finance uses recent data and statistics in the calculation, a variation may occur in the factors used to estimate those earnings. For example, a variation of one percentage point in the number of contributors or in the average pensionable earnings for 2001, would result, in each case, in a change of $227 million (2000 - $201 million) in estimated contributions.

The Canada Customs and Revenue Agency (CCRA) transfers contributions to the CPP based on the Department of Finance's estimate of contributions to be collected for a calendar year and on its own contribution collection schedule for the year. Actual pensionable earning and contribution amounts for 2001 and 2002 will only be known once the CCRA has processed all employers' and self-employed workers' declarations of contributions for 2001 and 2002.

Adjustments, if any, are recorded in the year in which they are known. The CPP reimbursed $396 million to CCRA in 2001-2002 as an adjustment for 2000 and preceding years (2000-2001 - CPP received $357 million for 1999 and preceding years).

8. Investment income
(in millions of dollars)

	2002	2001
Interest on bonds held by the CPP Investment Fund	3,071	3,326
Interest on deposit with the Receiver General for Canada at a weighted-average rate of 3.09 percent (2001 - 5.27 percent)	189	362
Interest on short term investments with Canada, (2001 - weighted-average rate of 5.63 percent)		12
Investment Board net income/(loss) from operations:		
Net unrealized gains/(losses)	459	(1,247)
Fund distributions of capital gains and dividends	213	213
Net realized gains (losses)	(378)	180
Dividend income	12	3
Other investment income	10	6
Less: Investment and administrative expenses	11	6
	305	(851)
	3,565	2,849

9. Pensions and benefits mispayments

Given the nature of the Plan and the number of applicants and beneficiaries, from time to time overpayments and underpayments of pension and benefit payouts may be made.

Periodically, Human Resources Development Canada undertakes studies of the extent and nature of pension and benefit mispayments. The most recent review was completed for the 1999 benefit year. The most likely value of undetected mispayments for that year was $32.4 million (under-payments - $21.3 million and overpayments - $11.1 million).

In July 2002, a new approach in the management of risk for the CPP program was initiated. As HRDC moves towards Modernizing Service for Canadians, corrective and preventative initiatives to mitigate pension and benefit payment risks will be identified, prioritised and managed through the recently introduced Integrated Risk Management approach. This new practice replaces studies on the extent and nature of pension and benefits mispayments which were reported in the previous years.

Canada Pension Plan—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2002—*Concluded*

10. Administration costs

(in millions of dollars)

	2002	2001
Pension and benefit delivery, accommodation and corporate services (Human Resources Development Canada)	279	243
Collection of contributions (Canada Customs and Revenue Agency)	78	78
Cheque issue and computer services (Public Works and Government Services Canada)	13	13
Actuarial services (Office of the Superintendent of Financial Institutions)	1	1
	371	335

Administration costs of the CPP represent the cost of services received from a number of federal government departments and an agency. Those costs are charged to the CPP in accordance with memoranda of understanding.

11. Contingencies

At March 31, 2002, there were 8,185 (8,224 in 2001) appeals relating to the payment of CPP pensions and benefits. Claims for these appeals could reach a maximum of $35 million ($21 million in 2001). Any claims resulting from the resolution of these appeals will be accounted for as an expenditure of the period in which the claim will be paid.

12. Subsequent event

In June 2002, a Bill was tabled in the House of Commons to amend the *Canada Pension Plan* and *the Canada Pension Plan Investment Board Act* in order to implement a federal-provincial agreement to transfer CPP assets (the Deposit with the Receiver General and the Canada Pension Plan Investment Fund) that are managed by the federal government to the CPP Investment Board. The adoption of the new law would make it possible for the transfers to begin in 2003 and to continue over a three-year period.

As a result of the tabling of the Bill in the House of Commons, the Chief Actuary of the Office of the Superintendent of Financial Institutions has submitted a Nineteenth Actuarial Report on the Canada Pension Plan. This report, tabled in the House of Commons in June 2002, reflects the changes in the assets of the Plan following the transfer of funds to the Board.

13. Comparative figures

Certain comparative figures have been reclassified to conform to the current year's presentation.

Government Annuities Account

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements have been prepared by the management of Human Resources Development Canada in accordance with Canadian generally accepted accounting principles. Management is responsible for the integrity and objectivity of the information in the financial statements.

In discharging its responsibility for the integrity and fairness of the financial statements, management maintains financial and management control systems and practices designed to provide reasonable assurance that transactions comply with relevant authorities, assets are safeguarded and proper records are maintained.

Management of Human Resources Development Canada recognises the responsibility of conducting its affairs in compliance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and the regulations.

Management of Human Resources Development Canada is responsible for maintaining adequate control systems and the quality of financial reporting. The financial statements have been reviewed and approved by the Department.

The independent auditor, the Auditor General of Canada, is responsible for auditing the transactions and financial statements of the Account and for issuing her report thereon.

MARYANTONETT FLUMIAN
Associate Deputy Minister

ALAN WINBERG
Assistant Deputy Minister
Financial and Administrative Services

June 28, 2002

REPORT OF THE ACTUARY

I have valued the actuarial liabilities in the balance sheet of the Government Annuities Account as at March 31, 2002 and their change in the Account's statement of operations for the year then ended.

As prescribed in the *Government Annuities Regulations*, the valuation was based on the mortality rates from the 1983 mortality tables published by the Society of Actuaries, for individual and group annuities respectively, modified by Projection Scale G. The valuation assumed a seven percent annual interest rate, also as stipulated in the *Regulations*.

The valuation was conducted in accordance with accepted actuarial principles to the extent that they apply. Significant differences are as follows: first, the Account's assets are in the form of a deposit with the Receiver General of Canada, so actuarial liabilities were based on the present value of future payments discounted at the prescribed interest rate; second, administrative expenses are paid by the Government out of general funds, so no provision is made in the valuation; and finally, given the need for a realistic valuation and based on the size and long standing existence of this group of annuitants, there are no added margins for mortality risks.

In my opinion, the valuation is appropriate, it conforms to statutory requirements and the financial statements fairly present its results.

Michel Bédard
Fellow of the Canadian Institute of Actuaries
Chief Actuary
Human Resources Development Canada

Hull, Canada
June 28, 2002

Government Annuities Account—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF HUMAN RESOURCES DEVELOPMENT

I have audited the balance sheet of the Government Annuities Account as at March 31, 2002 and the statements of operations and actuarial liabilities and cash flows for the year then ended. These financial statements are the responsibility of the management of Human Resources Development Canada. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Account as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Further, in my opinion, the transactions of the Account that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and the regulations.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 28, 2002

BALANCE SHEET AS AT MARCH 31, 2002

(in thousands of dollars)

ASSETS	2002	2001	LIABILITIES	2002	2001
Deposit with Receiver General for Canada (Note 3)	442,682	477,617	Actuarial surplus due to Canada	4,524	5,646
Accrued interest due from Canada	33,092	35,616	Actuarial liabilities (Note 4)	471,351	507,784
Accounts receivable	101	197			
	475,875	513,430		475,875	513,430

Contingency (Note 7)

See accompanying notes to the financial statements.

Approved by the Department:

MARYANTONETT FLUMIAN
Associate Deputy Minister

ALAN WINBERG
Assistant Deputy Minister
Financial and Administrative Services

Government Annuities Account—*Continued*

STATEMENT OF OPERATIONS AND ACTUARIAL LIABILITIES FOR THE YEAR ENDED MARCH 31, 2002

(in thousands of dollars)

	2002	2001
Payments and other charges		
Annuity payments	64,294	67,619
Premium refunds	326	374
Unclaimed annuities	575	449
	65,195	68,442
Income		
Interest from Canada	33,092	35,616
Premiums (Note 3)	74	90
Other	120	107
	33,286	35,813
Excess of payments and other charges over income for the year	31,909	32,629
Actuarial liabilities, balance at beginning of the year	507,784	546,059
	475,875	513,430
Actuarial surplus due to Canada	4,524	5,646
Actuarial liabilities, balance at end of the year (Note 4)	471,351	507,784
Actuarial liabilities are comprised of:		
Deferred annuities, present value	35,697	42,100
Matured annuities, present value	435,654	465,684
	471,351	507,784

See accompanying notes to the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2002

(in thousands of dollars)

	2002	2001
Cash flows from (used in) operations:		
Payments to annuitants	(64,620)	(67,993)
Unclaimed annuities paid to Consolidated Revenue Fund	(575)	(449)
Interest received	35,616	38,210
Premiums received from annuitants	74	90
Other income	216	78
	(29,289)	(30,064)
Actuarial surplus remitted to Consolidated Revenue Fund	(5,646)	(5,822)
Decrease in Deposit with Receiver General for Canada	(34,935)	(35,886)
Deposit with Receiver General for Canada, balance at beginning of the year	477,617	513,503
Deposit with Receiver General for Canada, balance at end of the year	442,682	477,617

See accompanying notes to the financial statements.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2002

1. Authority and purpose

The Government Annuities Account was established in 1908 by the *Government Annuities Act* (the "*Act*"), as modified by the *Government Annuities Improvement Act* (the "*Improvement Act*").

The purpose of the *Act* was to assist individuals and groups of Canadians to provide for their later years by purchasing Government Annuities. In 1975, the *Improvement Act* discontinued future sales of Government Annuity contracts.

The Account is administered by the Department of Human Resources Development and operates through the Consolidated Revenue Fund.

2. Significant accounting policies

a) Basis of accounting

The accounts of the Government Annuities Account are prepared in accordance with Canadian generally accepted accounting principles.

b) Management estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amount of assets, actuarial liabilities, income and the disclosure of contingent liabilities at the date of the financial statements. Despite the use of management's best estimates, it is reasonably possible that the amounts for the actuarial liabilities and related accounts could change materially in the near term.

c) Actuarial liabilities

The method utilized to calculate the actuarial liabilities is in accordance with the *Government Annuities Improvement Act* and the regulations pertaining thereto.

Actuarial liabilities comprise, in respect of deferred and matured annuities, the present value of such annuities actuarially determined on the basis of such rate or rates of interest and mortality tables as is prescribed.

d) Actuarial surplus/deficit

At the end of any fiscal year, the recorded amount of actuarial liabilities may be different than the amount of actuarial liabilities determined by the actuary. The difference is recorded as an actuarial surplus or deficit, which is remitted to or recovered from the Consolidated Revenue Fund.

e) Interest from Canada

Interest from Canada is calculated on actuarial liabilities as prescribed by the *Government Annuities Improvement Act.*

Government Annuities Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2002—*Concluded*

f) Unclaimed annuities

Unclaimed annuities represent amounts transferred to the Consolidated Revenue Fund in respect of annuities that could not be paid because the annuitants could not be located.

3. Premiums deposited with Receiver General for Canada

Premiums are deposited with the Receiver General for Canada. This deposit earns interest at a rate of seven percent in accordance with the *Government Annuities Improvement Act.*

4. Actuarial liabilities

The *Government Annuities Act* and *Regulations* prescribe the basis upon which actuarial values are to be determined. The *Regulations* require the discounting of expected future payments using seven percent annual interest. Future payments are to be estimated by using the mortality rates from the 1983 mortality tables published by the Society of Actuaries, for individual and group annuities respectively, modified by Projection Scale G. The Chief Actuary has indicated that these assumptions provide a reasonable estimate of the actuarial liabilities of the Account.

5. Respective roles of the valuation actuary and of the auditor

In accordance with the Joint Policy Statement of the Canadian Institute of Chartered Accountants and the Canadian Institute of Actuaries, dated March 1991, it is appropriate to include a description of the respective roles of the actuary and of the auditor with the financial statements. Their respective roles are as follows:

a) The actuary, being in this case the Chief Actuary employed by the Department of Human Resources Development, determines and reports on the amount of actuarial liabilities for annuity contracts issued under the *Government Annuities Act*, as shown in the financial statements. This valuation is conducted in accordance with accepted actuarial principles, as adapted to the circumstances of the Government Annuities program. The Chief Actuary also ensures that the method utilised to calculate the actuarial liabilities is in accordance with the *Government Annuities Improvement Act* and the regulations pertaining thereto.

b) The auditor expresses an opinion on the fair presentation of the financial statements prepared by management in accordance with Canadian generally accepted accounting principles. The auditor also expresses an opinion on whether the transactions that come to the auditor's attention are, in all significant respects, in accordance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and the regulations. The audit is conducted in accordance with Canadian generally accepted auditing standards issued by the Canadian Institute of Chartered Accountants.

6. Related party transactions

The Account does not record the value of administrative services it receives without charge from the Department of Human Resources Development and other government entities. For the year ended March 31, 2002, the estimated cost of the administrative services received from the Department of Human Resources Development amounted to $2.6 million (2001—$2.7 million).

7. Contingency

A lawsuit has been filed against Her Majesty the Queen claiming breach of the government's responsibility to properly administer the transfer of excess payments within the Account. The amount of the claim is $8.2 million. In management's opinion, the outcome of this action cannot be determined at this time and no provision has been made in the financial statements.

Royal Canadian Mounted Police (Dependants) Pension Plan

MANAGEMENT REPORT

The management of the Royal Canadian Mounted Police (Dependants) Pension Plan is responsible for the preparation of the financial statements. These financial statements have been prepared in accordance with Canadian generally accepted accounting principles. They include estimates that reflect management's best judgements.

Management is also responsible for developing and maintaining a system of internal control designed to provide reasonable assurance that all transactions are accurately recorded and that they comply with the relevant authorities, that the financial statements report the Plan's results of operations and financial situation and that its assets are safeguarded.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the financial statements.

N. BEACH
Manager
Public Works and Government Services Canada
Specialized Services Division
Pension Services Directorate

G. ZACCARDELLI
Commissioner
Royal Canadian Mounted Police

July 19, 2002

AUDITOR'S REPORT

TO THE SOLICITOR GENERAL OF CANADA

I have audited the statement of net assets available for benefits of the Royal Canadian Mounted Police (Dependants) Pension Plan as at March 31, 2002 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as at March 31, 2002 and the changes in net assets available for benefits for the year then ended in accordance with Canadian generally accepted accounting principles.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 19, 2002

Royal Canadian Mounted Police (Dependants) Pension Plan—*Continued*

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS AS AT MARCH 31, 2002

	2002	2001
	$	$
Net assets available for benefits		
Due from the Consolidated Revenue Fund....................	31,370,192	30,960,532

See accompanying notes to the financial statements.

Approved by:

N. BEACH
Manager
Public Works and Government Services Canada
Specialized Services Division
Pension Services Directorate

G. ZACCARDELLI
Commissioner
Royal Canadian Mounted Police

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR ENDED MARCH 31, 2002

	2002	2001
	$	$
Interest income on amount due from the Consolidated Revenue Fund.......	2,638,350	2,656,932
Contributions from participants.........	10,952	11,682
Increase in assets.....................	2,649,302	2,668,614
Less: Benefit payments to widows and children......................	2,239,642	2,088,897
Increase in net assets..................	409,660	579,717
Net assets available for benefits at beginning of year.................	30,960,532	30,380,815
Net assets available for benefits at end of year.......................	31,370,192	30,960,532

See accompanying notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 2002

1. Description of the plan

The following brief description of the Royal Canadian Mounted Police (Dependants) Pension Plan is for general information only. For more complete information, reference should be made to the *Royal Canadian Mounted Police Pension Continuation Act* (the Act). All monetary transactions of the Plan are made through a specified purpose account in the Consolidated Revenue Fund (CRF).

(a) General

The Royal Canadian Mounted Police (Dependants) Pension Plan was established in 1934 pursuant to the *Royal Canadian Mounted Police Act* and is currently operated under Part IV of the *Royal Canadian Mounted Police Pension Continuation Act* (effective 1959) and the related Regulations.

The *Act* provides for members of the Force, other than commissioned officers, appointed before March 1, 1949, to purchase certain survivorship benefits for their dependants by payment of specified contributions.

(b) Funding policy

All eligible members have now retired and, as such, there are no more active members contributing to the Plan; however, retired members may continue to make instalment payments in respect of previous elections made before their retirement.

The *Act* directs the Minister of Finance to have an actuarial valuation of the Plan prepared at least every five years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase pensions. If there is an actuarial deficiency, the Governor in Council may direct that there be credited to the Plan, out of any unappropriated moneys in the Consolidated Revenue Fund, such amount as may be required to re-establish solvency of the Plan.

(c) Interest income

The Government of Canada credits the Plan with interest computed quarterly on the amount due from the Consolidated Revenue Fund at the end of the preceding quarter. The rate of interest is determined by the Minister of Finance on a quarterly basis and is equal to the rate used in other government superannuation accounts.

Royal Canadian Mounted Police (Dependants) Pension Plan—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2002—*Continued*

(d) Basic death benefits

The following benefits, as applicable, are payable on the death of a member who has made the scheduled contributions and has left them in the Plan.

i) Widow's pensions

The widow is entitled to the pension purchased by the member. In many cases the pension equals approximately 1.5 percent of the member's final pay multiplied by his years of credited service. The pension is payable for life with a guarantee that the total payments shall be no less than the member's contributions.

ii) Eligible children's annuities

An annuity, not exceeding 7 percent of the member's final pay, is payable to each surviving child eligible in accordance with the provisions of the *Act* at that time. If there is no surviving widow or if the widow dies before the child's annuity ceases, the amount of the annuity doubles.

iii) Lump sum benefits

If a member is not survived by a widow, a lump sum payment is made to the dependants and relatives of the member who are, in the opinion of the Minister, best entitled to share the benefit. The lump sum amount is equal to the actuarial present value of a pension to a hypothetical surviving widow 20 years older than the member at his death, but not exceeding 75 years of age.

iv) Benefit limitations

Under certain circumstances, the basic death benefits payable to a surviving widow are reduced. This can occur when a member marries after age 60; in that case, the value of the pension to the widow cannot exceed the lump sum payable if he were not survived by a widow.

(e) Dividends on death benefits

The *Act* provides that if the Plan is substantially in excess of the amount required to make adequate provision for the prospective payments to be made out of it, the Governor in Council may, by order, increase the benefits provided under Part IV in such manner as may appear equitable and expedient. The authority of the Governor in Council is delegated to the Treasury Board under section 7(2) of the *Financial Administration Act.*

To date, most of these benefit increases have taken the form of proportionate dividends applied to all basic death benefits, both accrued and prospective.

(f) Withdrawal of contributions

A retired member who did not elect to withdraw his contributions from the Plan upon retirement retains the right to do so at any time thereafter; however, all his rights under Part IV and those of his dependants shall cease upon such election. All returns of contributions are made without interest.

2. Significant accounting policies

(a) Basis of presentation

These financial statements are prepared in accordance with Canadian generally accepted accounting principles on a going concern basis and present the aggregate financial position of the Plan as a separate financial reporting entity independent of the sponsor and Plan members. They are prepared to assist Plan members and others in reviewing the activities of the Plan for the fiscal period but they do not portray the funding requirements of the Plan.

Increases and decreases in assets are recorded on the accrual basis. Due from the Consolidated Revenue Fund is considered a cash equivalent, and accordingly its carrying value approximates fair value.

(b) Services provided without charge

The Plan does not record the value of administrative services it receives without charge from various government departments and agencies. These services include the following:

- management and other support services from the Royal Canadian Mounted Police;
- actuarial valuation and other services from the Office of the Superintendent of Financial Institutions; and,
- accounting and cheque issue from Public Works and Government Services Canada.

3. Pension obligations

The most recent statutory actuarial valuation was performed as at March 31, 2001 by the Office of the Superintendent of Financial Institutions. The valuation disclosed an actuarial surplus of $4,818,000. A portion of this surplus was distributed by annual increases in the basic pension amount of 27 percent effective April 1, 2002, an additional 28 percent effective April 1, 2003, and an additional 28 percent effective April 1, 2004 and by increases to lump sum death benefits and residual payments. The cumulative increase to the basic pension amount was 962 percent effective April 1, 2002 and 990 percent effective April 1, 2003 and 1,018 percent effective April 1, 2004.

Royal Canadian Mounted Police (Dependants) Pension Plan—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2002—*Concluded*

The remaining balance of the actuarial surplus is intended to be used over the remaining life of the Plan for the payment of increases (roughly matching the rate of inflation) in the pension benefits. The average ages of the members and widows were estimated to be 79 and 80 years respectively as at March 31, 2001. The expected average remaining lifetime of the widows was about 8 years. The remaining lifetime of the Plan itself was estimated at 39 years.

The obligations for pension benefits are determined on an actuarial basis and incorporate the actuary's best estimates of future plan yields, mortality rates, proportion of members married, and age of new widows. The current plan yield of 8.84 percent per annum (9.05 percent in 2001) is consistent with the estimated yield (8.81 percent) used for the immediate future in the actuarial valuation. The expected long-term plan yield is estimated to decline to 5.65 percent per annum by the year 2018 and to rise to 6.09 percent by 2035. Variations in any of these assumptions can result in a significantly higher, or lower, estimate of the liability.

An interim valuation was performed at March 31, 2002. The actuarial present value of accrued pension benefits as at March 31, 2002 (net of a $61,000 deduction ($66,000 in 2001) representing the present value of participants' future instalment payments) and the principal components of changes in the actuarial present value during the year were estimated as follows:

	2002	2001
	$	$
Actuarial present value of accrued pension benefits at beginning of year	26,045,000	26,239,000
Net interest accrued on benefits	2,351,000	2,331,000
Net adjustment arising from experience gains and losses and from valuation changes	32,000	(448,000)
Amendments to the Plan including benefits increases	1,637,000	
Contributions from participants (instalment payments)	11,000	12,000
Benefit payments	(2,240,000)	(2,089,000)
Actuarial present value of accrued pension benefits at end of year	27,836,000	26,045,000

SECTION 7

2001-2002

PUBLIC ACCOUNTS OF CANADA

Cash and Accounts Receivable

CONTENTS

Page

Cash in bank 7.3
Cash in transit 7.4
Outstanding cheques and warrants 7.5
Accounts receivable 7.6

CASH AND ACCOUNTS RECEIVABLE

This section contains information on accounts reported on the Statement of Assets and Liabilities under "Cash and Accounts Receivable".

Table 7.1 presents the year-end balances of cash and accounts receivable by category. Chart 7A compares cash and accounts receivable for the last ten fiscal years.

Most tables in this section present the continuity of accounts, by showing the opening and closing balances. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

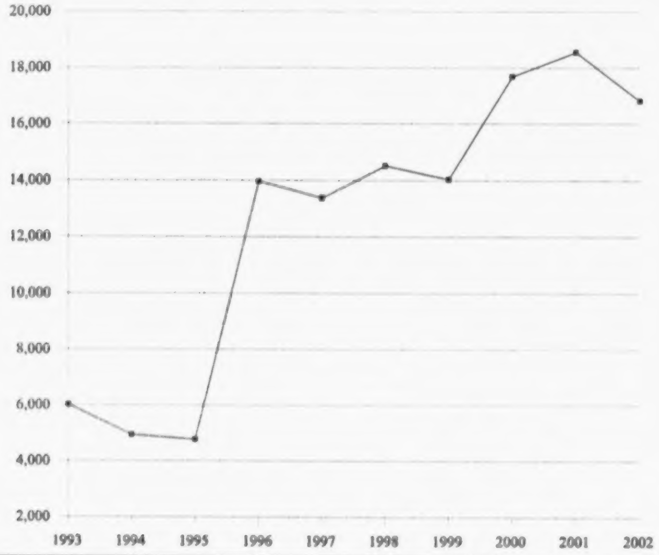
TABLE 7.1

CASH AND ACCOUNTS RECEIVABLE

	April 1/2001	March 31/2002
	$	$
Cash in bank, Table 7.2	13,237,289,445	12,025,701,760
Cash in transit, Table 7.5	6,955,850,109	7,280,307,981
	20,193,139,554	*19,306,009,741*
Less: outstanding cheques and warrants, Table 7.6	4,598,924,669	5,839,467,652
Total cash	15,594,214,885	13,466,542,089
Accounts receivable, Table 7.7	2,965,849,602	3,362,620,955
Total	18,560,064,487	16,829,163,044

CHART 7A

CASH AND ACCOUNTS RECEIVABLE AT MARCH 31
(in millions of dollars)



Cash in Bank

This account records public moneys on deposit at March 31, to the credit of the Receiver General for Canada, with the Bank of Canada, chartered banks and other financial institutions.

The cash position of the Government is affected not only by budgetary transactions, but also by non-budgetary, foreign exchange and unmatured debt transactions, all of which must be taken into account when considering the full scope of the Government's financial operations.

Table 7.2 presents a summary of the balances in current and special Receiver General deposits.

The year-end balances denominated in foreign currencies have been translated into Canadian dollar equivalents at year-end closing rates of exchange. Foreign currencies held include United Kingdom pounds sterling, United States dollars, Belgian, Swiss and French francs, German marks and Euros.

TABLE 7.2

CASH IN BANK

	April 1/2001	March 31/2002
	$	$
Receiver General—		
Current deposits—		
Canadian currency, Table 7.3	13,178,337,609	11,949,502,824
Foreign currencies, Table 7.4	29,855,221	47,364,911
Special deposits	29,096,615	28,834,025
Total	13,237,289,445	12,025,701,760

Receiver General current deposits

The monthly comparative balances of Canadian and foreign currency deposits are presented in the following tables:

TABLE 7.3

CANADIAN CURRENCY DEPOSITS

(in millions of dollars)

At end of month of	Year ended March 31 2002	2001
April	12,965	5,818
May	16,530	12,744
June	3,708	8,789
July	3,499	4,440
August	9,097	10,604
September	3,595	2,645
October	5,261	7,755
November	13,600	12,747
December	4,992	4,167
January	4,442	8,039
February	9,974	13,485
March	11,950	13,178

TABLE 7.4

FOREIGN CURRENCY DEPOSITS
(translated into Canadian dollars)

(in millions of dollars)

At end of month of	Year ended March 31 2002	2001
April	36	(12)
May	20	22
June	52	30
July	44	34
August	41	28
September	37	40
October	23	44
November	24	26
December	27	32
January	25	39
February	36	45
March	47	30

Receiver General special deposits

These are balances in the hands of financial institutions for the purchase or redemption of Government securities, for the payment of interest and for reimbursement of GST Refund payments issued by the "ministère du Revenu du Québec" on behalf of the government.

Cash in Transit

Table 7.5 presents a summary of the balances for cash in transit. This category of accounts records amounts which are reported in the financial statements, but which were not deposited in the Consolidated Revenue Fund or other bank accounts until after March 31.

TABLE 7.5

CASH IN TRANSIT

	April 1/2001	March 31/2002
	$	$
Cash in hands of collectors and in transit	6,665,957,609	6,870,779,981
Other cash – Consolidated Crown corporations[1]	289,892,500	409,528,000
Total	6,955,850,109	7,280,307,981

[1] Additional information on the consolidated Crown corporations is provided in Section 4 of this volume.

Cash in hands of collectors and in transit

This account records public moneys received by public officers prior to April 1, but not deposited to the credit of the Receiver General for Canada in the Bank of Canada, before that date.

Other cash—Consolidated Crown corporations

This account records the cash position of the consolidated Crown corporations. These funds are not public moneys to the credit of the Receiver General for Canada but are for the exclusive use of these Crown corporations.

Outstanding Cheques and Warrants

This account records cheques and warrants issued but not yet presented for payment.

Table 7.6 presents a summary of the balances for outstanding cheques and warrants.

TABLE 7.6

OUTSTANDING CHEQUES AND WARRANTS

	April 1/2001	March 31/2002
	$	$
Outstanding cheques[1]	4,596,447,028	5,836,797,510
Imprest account cheques	2,477,641	2,670,142
Total	4,598,924,669	5,839,467,652

[1] Includes Employment insurance warrants.

Outstanding cheques

Cheques issued in Canadian dollars, and unpaid at March 31, are recorded in this account. Cheques outstanding for 10 years are transferred to non-tax revenues. During the year, an amount of $30,348,010 was transferred to non-tax revenues.

Cheques in foreign currencies are credited to the Government's cash account at the time of issue.

Imprest account cheques

Imprest account cheques issued and unpaid at March 31, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenues), are recorded in this account. During the year, an amount of $1,954 was transferred to non-tax revenues.

Accounts Receivable

Accounts receivable represent billed (but uncollected) and unbilled or accrued financial claims arising from amounts owed to a Government body for use of its assets, or from the proceeds for provision of services as of March 31, 2002. Non-tax revenues and revenues netted against expenditures are accounted for in the period the transactions or events give rise to the revenues.

Accounts receivable written off or forgiven are included in Section 3 of Volume II Part II (Statement of debts, obligations and claims written off or forgiven).

Accounts receivable for tax revenues are not recorded in the accounts of Canada. However, these amounts are reported on a memorandum basis and details of the balances are included in Section 4 of Volume II Part II.

Table 7.7 presents a summary of the balances for accounts receivable.

TABLE 7.7

ACCOUNTS RECEIVABLE

	April 1/2001	March 31/2002
	$	$
Non-tax revenues and revenues netted against expenditures(1)(2)	2,603,048,843	3,049,298,942
Other receivables	108,797,759	33,013
Accounts receivable of consolidated Crown corporations(3)	254,003,000	313,289,000
Total	2,965,849,602	3,362,620,955

(1) Non-tax revenues and revenues netted against expenditures are net of an allowance for doubtful accounts of $1,178 million for 2002 ($1,064 million for 2001).

(2) The April 1, 2001 amount has been restated by $881 million (net of an allowance for doubtful accounts of $255 million) with respect to loans and advances on transfers. These loans are now reported in Table 9.15 in Section 9 of this volume.

(3) Additional information on the consolidated Crown corporations is provided in Section 4 of this volume.

Non-tax revenues and revenues netted against expenditures

This account records accrued financial claims owed to the Government and arising from non-tax revenues and revenues netted against expenditures. These receivables are accounted for in the period in which the transactions or events occurred.

Other receivables

This account records public moneys received after March 31, but applicable to the year just ended. It only includes receipts for refunds of old year budgetary expenditures of departments and agencies, and receipts for repayments of loans by Crown corporations, but only if the related payments were issued and charged to the Crown corporations' books as of March 31.

Accounts receivable of consolidated Crown corporations

This account records the financial claims of consolidated Crown corporations.

Table 7.8 presents the aging for non-tax revenues and revenues netted against expenditures (net of allowance for doubtful accounts) for the period over which claims at March 31, 2002 have been outstanding.

TABLE 7.8

AGING OF ACCOUNTS RECEIVABLE FOR NON-TAX REVENUES AND REVENUES NETTED AGAINST EXPENDITURES

	Total as at March 31, 2002
Outstanding days	
0-30	923,754,508
31-60	40,412,020
61-90	25,419,570
91-365	1,374,590,615
Over 365	685,122,229
Total	3,049,298,942

SECTION 8

2001-2002

PUBLIC ACCOUNTS OF CANADA

Foreign Exchange Accounts

CONTENTS

Page

International reserves held in the Exchange Fund Account . . 8.3
International Monetary Fund—Subscriptions 8.3
International Monetary Fund—Notes payable 8.3
Special drawing rights allocations 8.3
Supplementary statement—
Exchange Fund Account 8.4

FOREIGN EXCHANGE ACCOUNTS

Foreign exchange accounts represent financial claims and obligations of the Government as a result of Canada's foreign exchange operations. Financial claims and obligations denominated in foreign currencies are reported at Canadian dollar equivalents at March 31. Net gains resulting from the translation of the net assets denominated in foreign currencies, to Canadian dollar equivalents as at March 31, are credited to revenues, and net losses are charged to expenditures of the Department of Finance.

Table 8.1 presents the continuity of each foreign exchange account, by showing the opening and closing balances, as well as payments and other charges and receipts and other credits. It should be noted, however, that this table excludes unmatured debt payable in foreign currencies, amounting to $27,032 million as at March 31, 2002 ($33,158 million as at March 31, 2001); details relating to these obligations are presented in Section 6 of this volume. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables. Chart 8A compares the net foreign exchange accounts for the last ten fiscal years.

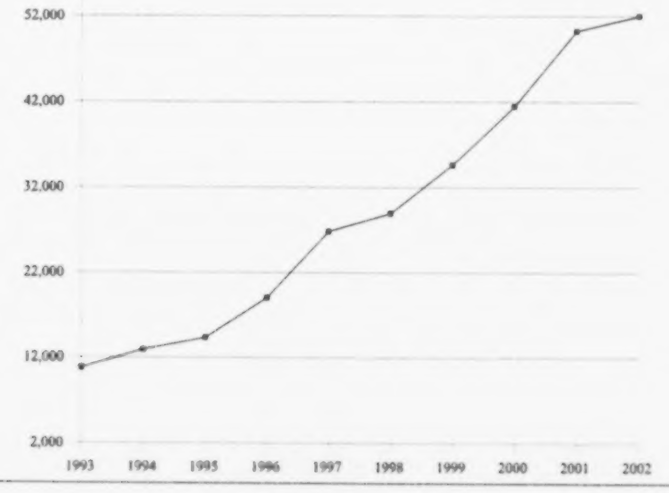
TABLE 8.1

FOREIGN EXCHANGE ACCOUNTS

	April 1/2001	Payments and other charges	Receipts and other credits	March 31/2002
	$	$	$	$
International reserves held in the Exchange Fund Account, Table 8.2	47,844,836,549	35,871,675,844	35,049,997,651	48,666,514,742
International Monetary Fund—Subscriptions	12,813,607,234	161,216,466	153,675,778	12,821,147,922
	60,658,443,783	*36,032,892,310*	*35,203,673,429*	*61,487,662,664*
Less:				
International Monetary Fund—Notes payable	8,839,987,763	2,642,000,000	1,695,228,703	7,893,216,466
Special drawing rights allocations	1,548,573,916		405,231	1,548,979,147
	10,388,561,679	*2,642,000,000*	*1,695,633,934*	*9,442,195,613*
Total	50,269,882,104	38,674,892,310	36,899,307,363	52,045,467,051

CHART 8A

FOREIGN EXCHANGE ACCOUNTS AT MARCH 31
(in millions of dollars)



International Reserves Held in the Exchange Fund Account

This account records the moneys advanced from the Government to the Exchange Fund Account, in Canadian and other currencies, for the purchase of gold, foreign currencies and securities, and special drawing rights (SDRs).

The Exchange Fund Account is operated under the provisions of the *Currency Act*. In accordance with this *Act*, audited financial statements for the Exchange Fund Account are prepared for each calendar year. The financial statements as at December 31, 2001, together with the Auditor General's report thereon, are found at the end of this section.

Table 8.2 shows international reserves held in and advances to the Exchange Fund Account as at March 31, 2002. Gold held by the Account is valued at 35 SDRs per fine ounce ($69.57 Cdn as at March 31, 2002 and $69.55 Cdn as at March 31, 2001).

In 2001-2002, payments and other charges consisted of advances to the Exchange Fund Account in the amount of $35,043 million, a net valuation adjustment of $377 million and an adjustment of $452 million to recognize the net income of the Exchange Fund Account for the period January 1 to March 31. Receipts and other credits consisted of repayments of advances of $35,050 million.

TABLE 8.2

INTERNATIONAL RESERVES HELD IN THE EXCHANGE FUND ACCOUNT

(in millions of dollars)

	March 31/2002	March 31/2001
US dollar cash on deposits	164	127
US dollar short-term deposits	4,150	7,311
US dollar investments	24,672	27,237
Euro/Deutsche marks short-term deposits	159	167
Euro/Deutsche marks investments	17,114	10,664
Japanese yen short-term deposits	144	101
Japanese yen investments	1,205	1,253
Special drawing rights	990	903
Gold	68	81
Canadian cash on deposits	1	1
Total	48,667	47,845
Advances by the Consolidated Revenue Fund were denominated as follows:		
US dollars (2002, $22,892 million US; 2001, $27,908 million US)	36,495	43,992
Euro	16,886	10,392
Japanese yen	1,298	1,349
Special drawing rights (2002, SDR 610 million; 2001, SDR 610 million)	(1,213)	(1,212)
Canadian dollars	(5,251)	(7,027)
Total advances from the Consolidated Revenue Fund	48,215	47,494
Total net income from January 1 to March 31	452	351
Total	48,667	47,845

International Monetary Fund—Subscriptions

This account records the value of Canada's subscription (its "quota") to the capital of the International Monetary Fund (IMF).

The amount by which the sum of Canada's subscriptions plus loans to the IMF under special facilities exceeds the IMF's holdings of Canadian dollars represents the amount of foreign exchange which Canada is entitled to draw from the IMF on demand for balance of payments purposes. The subscription is expressed in terms of SDR, a unit of account defined in terms of a "basket" of four major currencies, the Euro, US dollar, Pound sterling and Japanese yen.

Canada has accumulated its subscriptions through settlements to the IMF in Canadian dollars, gold and SDRs. Annual maintenance of value payments are made to, or received from, the IMF when the Canadian dollar depreciates or appreciates against the SDR, in order to maintain the SDR-value of the IMF's holdings of Canadian dollars.

In 2001-2002, payments and other charges consisted of a maintenance of value adjustment of $161 million and a valuation adjustment of $154 million.

International Monetary Fund—Notes Payable

This account records non-marketable, non-interest bearing notes issued by the Government to the IMF. These notes are payable on demand and are subject to redemption or re-issue, depending on the needs of the IMF for Canadian currency.

Canadian dollar holdings of the IMF include these notes and a small working balance (initially equal to one-quarter of one percent of Canada's subscription) held on deposit at the Bank of Canada. In 2001-2002, notes payable to the IMF decreased by $947 million.

Special Drawing Rights Allocations

This account records the value of SDRs allocated to Canada by the IMF. The special drawing right is an international currency created by the IMF, and allocated to countries participating in its Special Drawing Rights Department. It represents a liability of Canada, as circumstances could arise whereby Canada could be called upon to repay these allocations, in part or in total.

As an asset, SDRs represent rights to purchase currencies of other countries participating in the IMF's Special Drawing Rights Department, as well as to make payments to the IMF itself. All SDRs allocated to Canada by the IMF have either been used to settle subscriptions in the IMF, or have been advanced to the Exchange Fund Account.

There was no allocation of SDRs by the IMF to Canada during the year. In 2001-2002, receipts and other credits consisted of a valuation adjustment of $405,231.

SUPPLEMENTARY STATEMENT

Exchange Fund Account

MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Responsibility for the financial statements of the Exchange Fund Account (the Account) and all other information presented in this Annual Report rests with the Department of Finance. The operation of the Account is governed by the provisions of Part II of the *Currency Act*. The Account is administered by the Bank of Canada as fiscal agent.

The financial statements were prepared in accordance with the stated accounting policies set out in Note 2 to the financial statements which conform to those used by Government of Canada. These policies were applied on a basis consistent with that of the preceding year.

The Department of Finance establishes policies for the Account's transactions and investments, and related accounting activities. It also ensures that the Account's activities comply with the statutory authority of the *Currency Act*.

The Bank of Canada effects transactions for the Account and maintains records, as required to provide reasonable assurance regarding the reliability of the financial statements. The Bank reports to the Department of Finance on the financial position of the Account and on the results of its operations.

The Auditor General of Canada conducts an independent audit of the financial statements of the Account and reports the results of his audit to the Minister of Finance.

The Annual Report of the Account is tabled in Parliament along with the financial statements, which are part of the *Public Accounts of Canada* and are referred to the Standing Committee on Public Accounts for their review.

DAVID A. DODGE
Governor
Bank of Canada

KEVIN G. LYNCH
Deputy Minister
Department of Finance

S. VOKEY
Chief Accountant
Bank of Canada

AUDITOR'S REPORT

TO THE MINISTER OF FINANCE

I have audited the balance sheet of the Exchange Fund Account as at December 31, 2001 and the statement of revenue for the year then ended. These financial statements are the responsibility of the Account's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Account as at December 31, 2001 and its revenues and its cash flows for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements, which conform to the accounting policies of the Government of Canada.

Further, in my opinion, the transactions of the Account that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with Part II of the *Currency Act*.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
March 15, 2002

Exchange Fund Account—*Continued*

BALANCE SHEET AS AT DECEMBER 31, 2001
(in millions of dollars)

ASSETS	2001		2000	
	US	CDN	US	CDN
Denominated in US dollars				
Cash and short-term deposits . . .	4,073	6,487	4,240	6,358
Marketable securities (Notes 4 and 5)	15,134	24,105	16,089	24,126
	19,207	30,592	20,329	30,484
Denominated in other foreign currencies				
Cash and short-term deposits (Note 6)	108	172	146	219
Marketable securities (Notes 4 and 6)	10,541	16,790	7,167	10,747
	10,649	16,962	7,313	10,966
Denominated in Special Drawing Rights				
Special Drawing Rights (Note 7)	616	982	579	868
Gold and gold loans (Note 8) . . .	47	75	54	81
	663	1,057	633	949
Official international reserve assets	30,519	48,611	28,275	42,399

DUE TO THE CONSOLIDATED REVENUE FUND	2001	2000
	CDN	CDN
Advances (Note 9)	46,353	39,870
Net revenue for the year	2,258	2,529
	48,611	42,399

The accompanying notes are an integral part of these financial statements.

Approved:

DAVID A. DODGE
Governor
Bank of Canada

KEVIN G. LYNCH
Deputy Minister
Department of Finance

S. VOKEY
Chief Accountant
Bank of Canada

STATEMENT OF REVENUE
FOR THE YEAR ENDED DECEMBER 31, 2001
(in millions of Canadian dollars)

	2001	2000
Revenue from investments		
Marketable securities	2,318	2,292
Cash and short-term deposits	303	407
Special Drawing Rights	32	36
Gold	7	6
	2,660	2,741
Other revenue (loss)		
Gain on sales of gold	50	198
Net foreign exchange losses	(452)	(410)
	(402)	(212)
Net revenue for the year due to the Consolidated Revenue Fund	2,258	2,529

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001

1. Authority and objective

The Exchange Fund Account (the Account) is governed by Part II of the *Currency Act*. The Account is in the name of the Minister of Finance and is administered by the Bank of Canada as fiscal agent. The *Financial Administration Act* does not apply to the Account.

The legislative mandate of the Account is to aid in the control and protection of the external value of the Canadian dollar, and the Minister of Finance acquires or sells for the Account those assets which are deemed appropriate for this purpose in accordance with the *Currency Act*. The Account is empowered to invest in instruments approved by the Minister of Finance in accordance with the *Act*.

The objectives of the Exchange Fund Account are to provide general liquidity for the government and to promote ordely conditions in the foreign exchange market for the Canadian dollar. In September 1998, the Department of Finance and the Bank of Canada decided to move away from intervening in the foreign exchange market in a predictable or automatic fashion (selling foreign exchange/bying Canadian dollars when there was upward pressure on the value of the Canadian dollar). Instead, the current policy is for the Bank of Canada to intervene on a discretionary basis.

Revenue for the year is payable to the Consolicated Revenue Fund of the Government of Canada within three months after the end of the year in accordance with the *Currency Act*.

2. Significant accounting policies

Significant accounting policies of the Account are set out below. As required by the *Currency Act*, they conform to the stated accounting policies used by the Government of Canada to prepare its financial statements. As all material changes in cash flows are evident from the financial statements, a separate statement of cash flows has not been prepared.

(a) Valuation of assets

The estimated fair market value of cash and short-term deposits, which are recorded at cost and generally held to maturity, is deemed to be equal to their book value.

Marketable securities are adjusted for unamortized premiums or discounts, where applicable, and are reported at the lower of their amortized costs including accrued interest and year-end market values. Purchases and sales of securities are recorded at the settlement dates.

Marketable securities, short-term deposits and Special Drawing Rights (SDR) include accrued interest. The SDR is a unit of account issued by the International Monetary Fund (IMF), and its value is determined in terms of a basket of four major currencies.

Gold and gold loans include accrued interest. Gold and gold loans are carried in the Account at a value of 35 SDR per fine ounce, which approximates cost and conforms to the value used in the *Public Accounts of Canada*.

(b) Revenue from investments

Revenue from investments is recorded on an accrual basis and includes interest earned, amortization of premiums and discounts, gains or losses on sales of securities, and revenues from securities lending activities. Write downs of securities to their year-end market values (if applicable) are recorded as a charge to investment revenue in the year in which they occur.

(c) Gold

Gold sales and net gains on gold sales are recorded at settlement dates. Interest revenue from gold loans is recorded on an accrual basis and is included in revenue. Premiums received on the sales of call options on gold are recorded in revenue.

Exchange Fund Account—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001—*Continued*

(d) Translation of foreign currencies and SDRs

Assets and liabilities denominated in foreign currencies and SDRs are translated into Canadian and US dollar equivalents at year-end market exchange rates, which were as follows:

	Canadian dollars	
	2001	2000
US dollar	1.59280	1.49950
Euro	1.41820	1.40860
Japanese yen	0.01211	0.01307
Special Drawing Rights	1.99995	1.95371

Foreign exchange gains or losses result from the translation of assets and advances denominated in foreign currencies and SDRs, as well as transactions throughout the year. Unrealized foreign exchange gains or losses on short-term currency swap arrangements with the Bank of Canada and on currency hedges are recorded in revenue as *Net foreign exchange gains (losses)*. See also Note 10.

Investment revenue in foreign currencies and SDRs is translated into Canadian dollars at the foreign exchange rates prevailing on the date the revenue is earned.

(e) Services received without charge

The Account receives without charge administrative, custodial and fiscal agency services from the Bank of Canada. Costs related to these services are not recognized in the financial statements.

(f) Interest-free advances

The Account receives interest-free advances from the Consolidated Revenue Fund. Interest cost related to these advances is not recognized in the financial statements.

3. Official government operations

Official government operations involve purchases and sales of Canadian dollars against foreign currencies. These are undertaken to promote orderly conditions in the market for the Canadian dollar, or to meet net government requirements for foreign exchange. During 2000 and 2001, no transactions were aimed at moderating movements in the value of the Canadian dollar.

The majority, byt not all, of Canada's official international reserves reside inside the Exchange Fund Account. The EFA accounts for approximatly 91 percent of Canada's official reserves.

4. Risk management and financial instruments

The role of the EFA as principal repository of Canada's official international reserves determines the nature of its assets and of its operations, as well as its use of financial instruments.

To ensure that the EFA asset portfolio is prudently diversified with respect to credit risk, the investment guidelines specify limits on holdings by class of issuer (sovereign, agency, supranational or commercial financial institution) and type of instrument, while there are further limits on exposure to any one issuer or counter-party.

With respect to investment guidelines prescribed by the Minister of Finance, the EFA may hold debt issued in the designated currencies by highly rated sovereign governments, their agencies and by supranational organizations. Eligible issues must have an AA-rating or better from two of five designated rating agencies (S&P, Moody's, Fitch IBCA, Dominiono Bond Rating Service and Canadian Bond Rating Service) one of which must be either Moody's or S&P. The EFA may also make deposits and execute other thansactions with commercial financial institutions meeting the same rating criteria, with the term to maturity of commercial deposits limited to three months or less.

Exchange Fund Account—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001—*Continued*

Interest rate and foreign currency risks are minimized by matching the duration structure and the currency of the EFA's assets and the related foreign currency borrowings of the Government of Canada.

Terms structure of foreign currency investments	Par value Under 6 months	 6 to 12 months	 1 to 5 years	 Over 5 years	Total par value	Unamortized premium/discount and accrued interest	Amortized cost
				(in millions of US dollars)			
US dollar holdings							
Government securities	3,201	50			3,251	(18)	3,233
Yield to maturity	*2.86%*	*6.32%*					
Other securities	2,330	578	6,912	1,848	11,668	233	11,901
Yield to maturity	*2.54%*	*4.71%*	*5.91%*	*6.31%*			
Total US dollar holdings	5,531	628	6,912	1,848	14,919	215	15,134
Other foreign currencies							
Euro holdings							
Other securities		214	2,761	6,512	9,487	289	9,776
Yield to maturity		*4.56%*	*4.53%*	*4.89%*			
Yen holdings							
Government securities			380	380	760	5	765
Yield to maturity			*0.57%*	*1.91%*			
Total other foreign currencies		214	3,141	6,892	10,247	294	10,541
Total assets	5,531	842	10,053	8,740	25,166	509	25,675

5. Marketable securities denominated in US dollars

Securities	2001 Par value US	 Amortized cost US	 CDN	2000 Par value US	 Amortized cost US	 CDN
			(in millions of dollars)			
US Government	3,251	3,232	5,148	3,022	3,046	4,567
US Federal Agencies	7,772	7,746	12,337	4,655	4,611	6,915
Sovereign paper and International Institutions	3,896	3,894	6,203	8,244	8,146	12,214
Accrued interest		262	417		286	430
	14,919	15,134	24,105	15,921	16,089	24,126
Estimated market value at year-end		15,570	24,799		16,319	24,471

Estimated market values are based on quoted market prices.

Loans of securities are effected on behalf of the Account by agents who guarantee the loans and obtain collateral of equal or greater value from their approved counter-parties in these transactions. At year-end, a portion of the Account's holdings of US Government securities consisting of US$ 2,500 million (par value) in Treasury Notes (US$ 2,825 million in 2000) is being used in securities lending operations with financial institutions.

Exchange Fund Account—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001—*Continued*

6. Assets denominated in other foreign currencies

	Cash and Short-term Deposits			
	2001		2000	
	US	CDN	US	CDN
	(in millions of dollars)			
Euro	46	73	76	114
Japanese yen	62	99	70	105
	108	172	146	219

	Marketable securities					
	2001			2000		
Securities	Par value	Amortized cost		Par value	Amortized cost	
	US	US	CDN	US	US	CDN
	(in millions of dollars)					
Euro	9,487	9,776	15,571	6,598	6,729	10,091
Japanese yen	760	765	1,219	436	438	656
	10,247	10,541	16,790	7,034	7,167	10,747
Estimated market value at year-end		10,618	16,913		7,174	10,757

Estimated market values are based on quoted market prices.

7. Special Drawing Rights (SDR)

	2001		2000	
	US	CDN	US	CDN
	(in millions of dollars)			
Held at year-end	614	978	574	861
Accrued interest	2	4	5	7
	616	982	579	868

8. Gold and gold loans

During the year, the Account sold 132,119 fine ounces of gold (621,745 fine ounces in 2000).

	2001		2000	
	US	CDN	US	CDN
	(in millions of dollars)			
Held at year-end				
Gold loans	41	66	49	74
Gold	5	8	5	7
Accrued interest on gold loans	1	1		
	47	75	54	81

The year-end carrying values and market values (based on London fixings) of gold and gold loans, excluding accrued interest, are:

		2001		2000	
		Price per fine ounce	Total value in millions	Price per fine ounce	Total value in millions
Carrying value	—US$	43.95	47	45.60	54
	—Canadian $	70.00	75	68.38	81
Market value	—US$	276.50	291	272.65	323
	—Canadian $	440.41	463	408.84	484

Exchange Fund Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001—*Concluded*

9. Due to the Consolidated Revenue Fund (CRF)—Advances

The Account is funded by advances from the CRF. Advances were limited to C$ 50 billion outstanding as of December 31 of each calendar year by Order in Council dated March 2, 2000. On April 26, 2001, an Order in Council was issued to increase the limit to C$ 60 billion. At year-end, advances from (deposits with) the CRF consisted of:

	2001	2000
	(in millions of Canadian dollars)	
US dollars	38,027	41,242
Canadian dollars	(6,924)	(10,798)
Euro	15,162	9,860
Japanese yen	1,308	758
Special Drawing Rights	(1,220)	(1,192)
	46,353	39,870

The proceeds of Canada's borrowings in foreign currencies and allocations of SDR by the IMF have been advanced from the CRF to the Account. Subsequent repayments of foreign currency debt are made using the assets of the Account and result in reductions in the level of foreign currency advances. Interest payable by Canada on borrowings in foreign currencies and charges on SDR allocations to Canada are charged directly to the CRF.

Canadian dollar advances are required by the Account for the settlement of its purchases of foreign currencies. Sales of foreign currencies result in receipts of Canadian dollars that are remitted to the CRF, causing reductions in the level of outstanding Canadian dollar advances. Cumulative net sales of foreign currencies can result in overall net deposits of Canadian dollars by the Account with the CRF.

10. Commitments

(a) Currency swaps

The Account may enter into short-term currency swap arrangements with the Bank of Canada. The objective of these swaps is to assist the Bank in its cash management operations. The Account sells US dollars for Canadian dollars, with simultaneous agreements to repurchase these US dollars from the Bank on future dates at the same exchange rates in effect at the time the swaps were entered into. The maximum term of the swaps is equivalent to the term of the underlying securities; however, they are generally reversed earlier based on operational requirements of the Bank.

These swaps result in receipts of Canadian dollars by the Account, which are remitted to the Consolidated Revenue Fund. These transactions are reversed when the swaps are unwound.

At year-end, the Account had no commitments to repurchase US dollars under swap arrangements with the Bank of Canada (US$ 1,004 million in 2000. The Canadian dollar equivalent at the year-end exchange rate was $1,506 million).

(b) Gold options and forward contracts

The Minister of Finance has authorized the sale of call options, as well as forward sales, on part of the Account's gold holdings.

Under gold options, the Account receives a premium against commitments to sell gold at predetermined prices. No gold is sold unless the holders of the options exercise their rights by the expiry dates. At year-end, the Account had commitments to sell 120,000 fine ounces of gold (no options outstanding in 2000).

Under forward contracts, the Account is committed to sell gold at predetermined prices on future dates. At year-end, the Account had outstanding commitments to sell 95,000 fine ounces of gold (20,000 fine ounces of gold in 2000) for a total value of US$ 27 million (US$ 6 million in 2000). The value date of these contracts are February 21st, February 22nd, April 12th and April 30th, 2002.

(c) Foreign currency contracts

The following table presents the fair value of foreign currency contracts with contractual amounts outstanding at December 31:

	2001		2000	
	Contractual value	Fair value	Contractual value	Fair value
	(in millions of Canadian dollars)			
Forward sales	2,321	(14)	2,262	33
Forward purchases	2,339	14	2,298	(34)

The estimated fair values of foreign exchange contracts are calculated using the year-end exchange rates. Foreign exchange contracts that have a positive fair value are those contracts that, if settled immediately, would result in a gain. Conversely, immediate settlement of a contract with a negative fair value would result in a loss.

SECTION 9

2001-2002

PUBLIC ACCOUNTS OF CANADA

Loans, Investments and Advances

CONTENTS

Page

- Enterprise Crown corporations and other government business enterprises 9.4
  - Summary financial statements of enterprise Crown corporations and other government business enterprises.......... 9.10
  - Borrowings by agent enterprise Crown corporations 9.16
  - Borrowings by enterprise Crown corporations and other government business enterprises 9.17
  - Maturity and currency of borrowings by enterprise Crown corporations and other government business enterprises 9.17
  - Contingent liabilities of enterprise Crown corporations and other government business enterprises 9.18
  - Financial assistance under budgetary appropriations to enterprise Crown corporations and other government business enterprises.......... 9.19
- Portfolio investments 9.20
- National governments including developing countries 9.21
- International organizations 9.27
- Provincial and territorial governments 9.33
- Other loans, investments and advances 9.37
- Allowance for valuation 9.46

LOANS, INVESTMENTS AND ADVANCES

Loans, investments and advances is a category of financial claims represented by debt instruments and ownership interests held by the Government of Canada, acquired through the use of parliamentary appropriations. Some of these appropriations permit repayments to be used for further loans and advances. Many appropriations are non-lapsing, that is, unexpended balances may be carried forward from year to year. Details of the use of non-budgetary appropriations, for loans, investments and advances, can be found in the ministerial sections of Volume II (Part I).

Loans, investments and advances are recorded at cost and are subject to annual valuation to reflect reductions from the recorded value to the estimated realizable value. Foreign currency transactions are translated and recorded in Canadian dollar equivalents at the exchange rates prevailing at the transaction dates. Loans, investments and advances resulting from foreign currency transactions are, in turn, reported at year-end closing rates of exchange; net gains are credited to revenues, while net losses are charged to expenditures of the departments holding the loan, investment or advance.

The allowance established to reflect reductions from the recorded value to the estimated realizable value of financial claims held by the Government has been authorized by the Minister of Finance and the President of the Treasury Board, under subsection 63(2) of the *Financial Administration Act*.

Revenues received during the year on loans, investments and advances, are credited to return on investments; details are provided in Section 3 of this volume and in Section 12 of Volume II (Part II).

Table 9.1 presents the transactions and year-end balances of loans, investments and advances by category. Chart 9A presents the total loans, investments and advances by category for the current fiscal year, while Chart 9B compares the total loans, investments and advances for the last ten fiscal years.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as payments and other charges and receipts and other credits. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

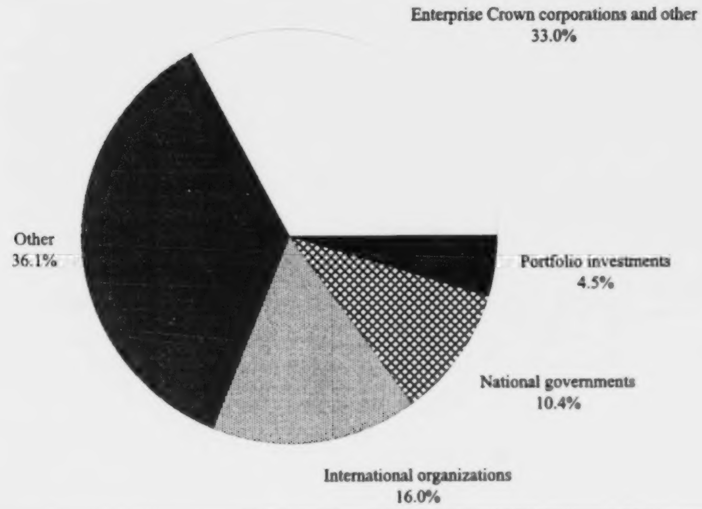
TABLE 9.1

LOANS, INVESTMENTS AND ADVANCES

	April 1/2001	Payments and other charges	Receipts and other credits	March 31/2002
	$	$	$	$
Enterprise Crown corporations and other government business enterprises, Table 9.2	10,085,368,561	256,061,105	1,149,314,558	9,192,115,108
Portfolio investments, Table 9.11	1,240,254,680			1,240,254,680
National governments including developing countries, Table 9.12	3,135,785,942	126,314,846	359,512,678	2,902,588,110
International organizations, Table 9.13	4,404,632,668	540,916,850	506,173,959	4,439,375,559
Provincial and territorial governments, Table 9.14	2,385,429,104	975,352,968	1,361,103,035	1,999,679,037
Other loans, investments and advances, Table 9.15	6,578,499,554	3,238,782,049	1,772,715,453	8,044,566,150
	27,829,970,509	5,137,427,818	5,148,819,683	27,818,578,644
Less: allowance for valuation	9,179,317,507	466,662,397	359,770,013	9,072,425,123
Total	18,650,653,002	5,604,090,215	5,508,589,696	18,746,153,521

CHART 9A

LOANS, INVESTMENTS AND ADVANCES BY CATEGORY AT MARCH 31, 2002[1]



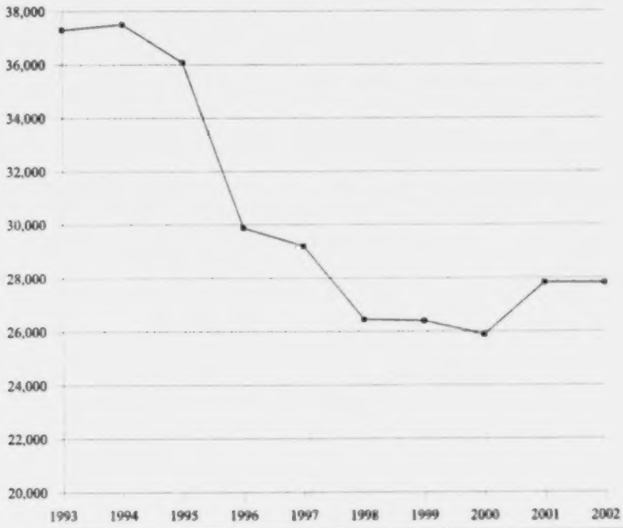
---

[1] Before the allowance for valuation

CHART 9B

LOANS, INVESTMENTS AND ADVANCES[1] AT MARCH 31

(in millions of dollars)



---

[1] Before the allowance for valuation

Enterprise Crown Corporations and Other Government Business Enterprises

Loans and advances to, and investments in, enterprise Crown corporations and other government business enterprises represent the balance of financial claims held by the Government against corporations for working capital, capital expenditures and other purposes, investment in the capital stock of corporations, and loans and advances to corporations for re-lending.

A Crown corporation means a parent Crown corporation or a wholly-owned subsidiary; a parent Crown corporation is wholly-owned directly by the Crown; a wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations directly or indirectly through any number of subsidiaries each of which is wholly-owned directly or indirectly by one or more parent Crown corporations.

Enterprise Crown corporations are a type of government business enterprises that are defined as those Crown corporations which are not dependent on parliamentary appropriations and whose principal activity and source of revenue is the sale of goods and services to outside parties. These include selected Crown corporations listed in Part I, all the Crown corporations listed in Part II of Schedule III of the *Financial Administration Act* and the Bank of Canada. Although a Crown corporation, the Canada Pension Plan Investment Board is not part of the Government reporting entity since its mandate is to manage an investment portfolio on behalf of the Canada Pension Plan which is itself excluded for the reporting entity.

There is also a number of self-sustaining government business enterprises that are not considered Crown corporations within the meaning of the *Financial Administration Act*, but which are owned or controlled by the Government and ultimately accountable to Parliament through a Minister of the Crown for the conduct of their affairs. These are referred to as "other government business enterprises" and include the Canadian Wheat Board and the various Port Authorities.

Most of the enterprise Crown corporations and other government business enterprises are agents of Her Majesty for the conduct of all or part of their activities. This status is granted in one of the following ways:

(i) designation by Parliament, through a special act of incorporation;

(ii) statutory authorization; or,

(iii) proclamation by the *Government Corporations Operation Act*.

Further information on the business and activities of all parent Crown corporations and information on all Crown corporations and other corporate interest of Canada is provided in the *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada*. Although no longer included as part of this Report, a compilation of the audited financial statements of the parent Crown corporations is also available upon request.

Table 9.2 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to enterprise Crown corporations and other government business enterprises.

TABLE 9.2

ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

	April 1/2001	Payments and other charges	Receipts and other credits	March 31/2002
	$	$	$	$
Business Development Bank of Canada—				
Common shares	303,400,000			303,400,000
Preferred shares	295,000,000			295,000,000
Contributed capital	28,000,000			28,000,000
	626,400,000			*626,400,000*
Canada Mortgage and Housing Corporation—				
Capital stock	25,000,000			25,000,000
Housing	3,841,540,131		110,968,463	3,730,571,668
Real estate	83,974,371		4,233,816	79,740,555
Joint projects	1,129,754,805		49,233,512	1,080,521,293
Student housing projects	256,718,644		9,525,538	247,193,106
Sewage treatment projects	506,740,198		47,879,972	458,860,226
Assisted home ownership	32,797,290		3,937,776	28,859,514
	5,876,525,439		*225,779,077*	*5,650,746,362*
Export Development Canada (formerly Export Development Corporation)	983,200,000			983,200,000
Farm Credit Canada—(formerly Farm Credit Corporation)				
Contributed capital	1,168,333,000			1,168,333,000
Notes	578,490,795		578,490,795	
	1,746,823,795		*578,490,795*	*1,168,333,000*
Other—				
Bank of Canada	5,920,000			5,920,000
Canada Development Investment Corporation	395,658,315			395,658,315
Canada Hibernia Holding Corporation—				
Contributed surplus	219,975,050		97,000,000	122,975,050
Canada Lands Company Limited	49,867,962	24,433,105	38,859,686	35,441,381
Canada Post Corporation				
Canadian Dairy Commission	40,998,000	203,628,000	189,185,000	55,441,000
Cape Breton Development Corporation	10,000,000		10,000,000	
Canadian Commercial Corporation—				
Loan		20,000,000	10,000,000	10,000,000
Contributed surplus		8,000,000		8,000,000
		28,000,000	*10,000,000*	*18,000,000*
Ridley Terminals Inc.	90,000,000			90,000,000
Royal Canadian Mint—				
Capital stock	40,000,000			40,000,000
Loans				
	40,000,000			*40,000,000*
	852,419,327	*256,061,105*	*345,044,686*	*763,435,746*
Total	10,085,368,561	256,061,105	1,149,314,558	9,192,115,108

Business Development Bank of Canada

The Corporation was established by the *Business Development Bank of Canada Act*, to promote and assist in the establishment and development of business enterprises in Canada, by providing financial assistance, management counselling, management training, information and advice, and such other services as are ancillary or incidental to any of the foregoing.

The Corporation is an agent of Her Majesty, reports through the Minister of Industry, and is listed in Part I of Schedule III of the *Financial Administration Act*.

During the year, the Corporation paid dividends of $13.8 million to the Government.

Common shares

This account records the Government's investment in the common shares of the Corporation.

Preferred shares

The total preferred shares purchased to date is $295 million.

Contributed capital

The amount of contributed capital was issued in 1999-2000 in counterpart of the transfer of the Cultural Industries Development Fund to the Corporation.

Canada Mortgage and Housing Corporation

The Corporation was incorporated, on January 1, 1946, by the *Canada Mortgage and Housing Corporation Act*. The Corporation's mandate, as stated in the *National Housing Act*, is to promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions.

The Corporation is an agent of Her Majesty, reports through the Deputy Prime Minister and the Minister of Infrastructure and Crown corporations, and is listed in Part I of Schedule III of the *Financial Administration Act*.

During the year, the Corporation paid interest of $520 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is authorized in the *Canada Mortgage and Housing Corporation Act*.

Housing

Advances made for moderate to low income housing bear interest at rates from 4.125 percent to 16.10 percent per annum, and are repayable over 1 to 50 years, with instalments between June 30, 2002 and September 30, 2037.

Real estate

Advances made for the acquisition and development of real estate bear interest at rates from 8.43 percent to 15 percent per annum, and are repayable over 50 years, with the final instalment on December 31, 2037.

Joint projects

Advances made to undertake housing projects jointly with the provinces bear interest at rates from 3 percent to 17.96 percent per annum, and are repayable over 1 to 50 years, with instalments between June 30, 2002 and December 31, 2039.

Student housing projects

Advances made for student housing projects bear interest at rates from 5 percent to 10.05 percent per annum, and are repayable over 20 to 50 years, with instalments between June 30, 2002 and September 30, 2030.

Sewage treatment projects

Advances made to assist in the establishment or expansion of sewage treatment projects and the construction of trunk storm sewers bear interest at rates from 5 percent to 10.38 percent per annum, and are repayable over 20 to 50 years, with instalments between June 30, 2002 and March 31, 2023.

Assisted home ownership

Advances made for owner-occupied housing bear interest at rates from 8.58 percent to 8.75 percent per annum, and are repayable over 18 to 20 years, with instalments between June 30, 2002 and December 31, 2008.

Export Development Canada (formerly Export Development Corporation)

The Corporation was established by the *Export Development Act*, to facilitate and develop export trade by the provision of loans, insurance, guarantees and other financial facilities.

The Corporation is an agent of Her Majesty, reports through the Minister for International Trade, and is listed in Part I of Schedule III of the *Financial Administration Act*.

The Government's investment in the capital of the Corporation, as authorized by subsection 11(1) of the *Export Development Act*, shall not exceed, at any time, $1,500,000,000.

During the year, the Corporation paid dividends of $95 million to the Government.

Farm Credit Canada (formerly Farm Credit Corporation)

The Corporation was established by the *Farm Credit Corporation Act*, to assist Canadian farmers to establish and develop sound farm enterprises through the use of long-term credit.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture and Agri-Food, and is listed in Part I of Schedule III of the *Financial Administration Act*.

Contributed capital

The Government's contribution to the capital of the Corporation is authorized by subsection 11(1) of the *Farm Credit Corporation Act*.

Notes

Promissory notes are issued to the Minister of Finance in respect of loans made pursuant to section 12 of the *Act*, to provide the Corporation with funds for making loans to farmers. The total amount of such loans outstanding at any time may not exceed twelve times the capital of the Corporation.

During the year, the Corporation paid interest of $62 million to the Government and all outstanding loans were repaid in full

Bank of Canada

The Bank of Canada was established by the *Bank of Canada Act*, to regulate credit and currency, in the best interests of the economic life of the nation, to control and protect the external value of the national monetary unit, and to mitigate, by its influence, fluctuations in the general levels of production, trade, prices and employment so far as may be possible within the scope of monetary action, and generally to promote the economic and financial welfare of Canada.

The Bank is not an agent of Her Majesty and reports through the Minister of Finance.

The Government's investment in the capital of the Bank is authorized by section 17 of the *Bank of Canada Act*. An amount of $5,000,000 represents the par value of 100,000 shares, and the remaining balance of $920,000 represents premiums paid in respect of the acquisition, in 1938, of shares held by the public.

During the year, the Corporation remitted profit of $1,929 million to the Government.

Canada Development Investment Corporation

The Corporation was incorporated pursuant to the *Canada Business Corporations Act*, to:

(a) assist in the creation or development of businesses, resources, properties and industries of Canada;

(b) expand, widen and develop opportunities for Canadians to participate in the economic development of Canada through the application of their skills and capital in any activities carried on by the Corporation;

(c) invest in the shares or securities of any corporation owning property or carrying on business related to the economic interests of Canada;

(d) invest in ventures or enterprises, including the acquisition of property, likely to benefit Canada; and,

(e) carry out all activities in the best interests of Canada, operating in a commercial manner.

The Corporation is an agent of Her Majesty, reports through the Minister of Finance, and is listed in Part II of Schedule III of the *Financial Administration Act*.

The Government's investment in the capital of the Corporation is recorded in this account. The balance in the account represents the value of 101 common shares of the Corporation without nominal or par value.

Canada Hibernia Holding Corporation—Contributed surplus

The Corporation was incorporated pursuant to the *Canada Business Corporations Act*. It is a wholly-owned subsidiary of the Canada Development Investment Corporation.

In accordance with the *Hibernia Development Project Act*, the Government, through the Canada Hibernia Holding Corporation, acquired at no cost an 8.5 percent interest in the Hibernia Development Project. The sole purpose of the Canada Hibernia Holding Corporation is to hold, manage, fund and ultimately dispose of the 8.5 percent interest in the Project. The Government appropriated the funds necessary for the Corporation to honour its obligations to fund the Project and has treated this assistance as contributed surplus. Production from Hibernia commenced in late 1997 and, during 1998, the Corporation achieved sufficient cash flow to fund its operations and fulfill its continuing obligations without further Government appropriations.

During the year, the Corporation repaid contributed surplus of $97 million to the Government.

Canada Lands Company Limited

Canada Lands Company Limited (originally Public Works Lands Company Limited) was incorporated under the *Companies Act* in 1956 and was continued under the *Canada Business Corporations Act*. The Corporation is not an agent of Her Majesty, reports through the Minister of Public Works and Government Services and is listed in Part I of Schedule III of the *Financial Administration Act*.

The Corporation conducts its business through Canada Lands Company (CLC) Limited (CLC), its principal wholly-owned subsidiary. CLC's objective is to carry out a commercially-oriented and orderly disposal program of certain Government real properties and the management of certain select properties. In undertaking this objective, CLC may manage, develop and dispose of real properties, either in the capacity of owner or as agent of the Government.

CLC has acquired an interest in a number of real properties from the Government in consideration for the issuance of promissory notes, which bear no interest and are repayable from the proceeds of the sale of the properties in respect of which they were issued. The notes were discounted using the Consolidated Revenue Fund lending rate applicable to Crown corporations and recorded at their discounted value. During the year, new notes have been issued for an amount of $17.4 million. An amount of $18.9 million was repaid during the year and an amount of $7 million was amortized to income. The balance in the account represents the balance of the notes receivable net of the corresponding unamortized discount.

During the year, the Corporation paid dividends of $15.5 million to the Government.

Canada Post Corporation

The Corporation was established by the *Canada Post Corporation Act*, to operate a postal service on a self-sustaining financial basis while providing a standard of service that will meet the needs of the people of Canada.

The Corporation is an agent of Her Majesty, reports through the Minister of Infrastructure and Crown corporations, and is listed in Part II of Schedule III of the *Financial Administration Act*.

A loan may be made to the Corporation pursuant to section 29 of the *Canada Post Corporation Act*. There are presently no loans outstanding to Canada Post Corporation pursuant to section 29 of the *Canada Post Corporation Act*. The aggregate amount of loans to be outstanding at any time shall not exceed $500,000,000.

During the year, the Corporation paid dividends of $21.1 million to the Government.

Canadian Dairy Commission

The Corporation was established by the *Canadian Dairy Commission Act*, to provide, to efficient producers of milk and cream, the opportunity of obtaining a fair return for their labour and investment, and to provide, to consumers of dairy products, a continuous and adequate supply of high quality dairy products.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture and Agri-Food, and is listed in Part I of Schedule III of the *Financial Administration Act*.

Loans have been made to the Corporation, to finance its dealings in dairy products. The total amount authorized to be outstanding at any time is $300,000,000.

The loans bear interest at rates from 2.1206 percent to 5.2668 percent per annum, and are repayable within 1 year.

During the year, the Corporation paid interest of $2.1 million to the Government.

Cape-Breton Development Corporation

The Corporation was established by the *Cape Breton Development Corporation Act*, to stimulate economic adjustment and expansion on Cape Breton Island, while rationalizing the coal industry.

The Corporation is an agent of Her Majesty, reports through the Minister of Natural Resources, and is listed in Part I of Schedule III of the *Financial Administration Act*.

On June 29, 2000, the *Cape Breton Development Corporation Divestiture Authorization and Dissolution Act*, which provided for the sale of assets, winding up of the affairs of the Corporation and its eventual dissolution, received Royal Assent. The Corporation has initiated the divestiture process announced by the Government. In the meantime, the Corporation is carrying out restructuring activities for which the Government is providing funding support by means of appropriations. As a result, the Corporation is economically dependent on the Government.

Advances have been made for the purpose of providing working capital for the coal division of the Corporation. The total amount authorized to be outstanding at any time is $50,000,000 and the authority remains available to the Corporation for future use. The working capital advances bear interest at the rate in effect as determined by the Minister of Finance.

Canadian Commercial Corporation

The Corporation was established in 1946 by an Act of Parliament, to facilitate contracts on behalf of Canadian exporters with their foreign customers.

The Corporation is an agent of her Majesty, reports through the Minister of Foreign Affairs and International Trade, and is listed in Part I of Schedule III of the *Financial Administration Act*.

The Corporation has authority to draw loans from the Consolidated Revenue Fund, subject to Minister of Finance approval, in amounts up to a total of $10, 000,000 as required to supplement its working capital. During the year, a loan of $10,000,000 was made to the Corporation under the provision of the *Financial Administration Act* and section 11(2) of the *Canadian Commercial Act* . The loan bears interest at the rate in effect as determined by the Minister of Finance. During the year, the Corporation paid interest of $96,706 to the Government.

In addition, an equity contribution amounting to $8,000,000 as authorized by Foreign Affairs and International Trade Vote L16b, *Appropriation Act No. 4, 2001-2002* provided additionnal funds to the corporations.

Ridley Terminals Inc.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part I of Schedule III of the *Financial Administration Act*.

In 2000-2001, an investment of $90 million made by the Canada Ports Corporation in 1998-99 was transferred to the Government when Ridley Terminals Inc. became a parent Crown corporation at the dissolution of Canada Ports Corporation.

Royal Canadian Mint

The Corporation was established by the *Royal Canadian Mint Act*, to:

(a) produce and arrange for the production and supply of coins of the currency of Canada;

(b) produce coins of the currency of other countries;

(c) melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and,

(d) make medals, plaques and other things as are incidental to the powers of the Mint.

The Corporation is an agent of Her Majesty, reports through the Minister of Infrastructure and Crown corporations, and is listed in Part II of Schedule III of the *Financial Administration Act*.

Capital stock

Subsection 3.1(1) of the *Royal Canadian Mint Act* states that the authorized capital of the Mint is $40,000,000, divided into four thousand shares of ten thousand dollars each. All authorized capital is issued.

Loans

Subsection 20(1) of the *Act* states that the Mint may borrow money from the Consolidated Revenue Fund or any other source but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed $75,000,000.

Subsection 20(3) of the *Act* states that the Mint shall not borrow money without the approval of the Minister of Finance with respect to the time and the terms and conditions of the transaction.

There are currently no loans outstanding to Royal Canadian Mint pursuant to subsection 20(1) of the *Royal Canadian Mint Act*.

Summary Financial Statements of Enterprise Crown Corporations and Other Government Business Enterprises

The following tables display details of the assets, liabilities, revenues and expenses of enterprise Crown corporations and other government business enterprises.

Tables 9.3 to 9.5 present the assets, liabilities, revenues, expenses and changes to the equity of enterprise Crown corporations and other government business enterprises grouped in five segments. The segment of competitive, self-sustaining corporations consists of those corporations named in Part II of Schedule III of the *Financial Administration Act* and of other competitive and self-sustaining government business enterprises.

For those corporations having other year ends, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

The tables summarize the financial transactions and results of operations of each enterprise Crown corporation and other government business enterprises in accordance with its own respective accounting policies. Most enterprise Crown corporations follow the generally accepted accounting principles used by private sector companies, as outlined in the *Handbook of the Canadian Institute of Chartered Accountants*.

Financial assets include cash, receivables, loans and investments. Physical assets and deferred charges represent the unexpensed portion of non-financial assets such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Financial assets and liabilities in respect of the Government and Crown corporations represent the unpaid balances arising from financing transactions and normal operating activities. Borrowings from outside parties represent amounts repayable to financial institutions and other investors. Other liabilities are amounts due in respect of purchases, employee termination and pension benefits, accrued interest on borrowings, long-term capital leases and sundry accounts payable.

Revenues include financial assistance received or receivable from the Government in respect of the current year's operations, when applicable. Expenses are segregated between third parties, and Government and Crown corporations. Revenues and expenses are used to determine the net income or loss of the corporation. Adjustments include prior period adjustments and other miscellaneous items as recorded by the corporations. Equity transactions with the Government include dividends declared or transfers of profits to the Government as well as equity contributions provided by the Government.

These tables present consolidated financial information on parent enterprise Crown corporations financial information on unconsolidated wholly-owned subsidiaries and other government business enterprises. The *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada* includes a complete list of all parent Crown corporations, wholly-owned subsidiaries, other subsidiaries and associates.

Enterprise Crown corporations and other government business enterprises are also categorized as being either agents or non-agents of the Crown. Agent status may be expressly stated in the incorporating legislation or conferred under the provisions of the *Government Corporations Operation Act*. In some situations, agent status may be restricted to certain designated activities of a corporation.

In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute obligations of the Government and are recorded as such in the summary financial statements of Canada net of borrowings expected to be repaid directly by these corporations. The gross amounts of such borrowings are included under "Liabilities, Outside Parties". A summary of such borrowings and the changes during the year ended March 31, 2002 is presented in Table 9.6.

A summary of borrowing transactions by non-agent enterprise Crown corporations and other government business enterprises is presented in Table 9.7. The maturity and currency of enterprise Crown corporations and other government business enterprises borrowings are presented in Table 9.8. Contingent liabilities of enterprise Crown corporations and other government business enterprises are presented in Table 9.9.

A summary of financial assistance under Government budgetary appropriations to enterprise Crown corporations and other government business enterprises for the year ended March 31, 2002 is provided in Table 9.10. Differences in figures reported in Table 9.5 and those reported in Table 9.10 result from the use of different accounting policies and from items in transit.

TABLE 9.3

SUMMARY COMBINED FINANCIAL STATEMENTS OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES BY SEGMENT

(in thousands of dollars)

	Competitive, self-sustaining	Bank of Canada	Lending and insurance	Marketing	Other	Total
ASSETS AND LIABILITIES AS AT MARCH 31, 2002						
Assets						
Financial						
Outside parties	1,023,072	1,365,237	58,100,459	9,088,243	49,822	69,626,833
Government and Crown corporations	1,452,090	38,587,836	5,738,982	13,431	24,237	45,816,576
Total financial assets	2,475,162	39,953,073	63,839,441	9,101,674	74,059	115,443,409
Physical assets and deferred charges	3,883,700	231,720	510,552	902,560	9,136	5,537,668
Total assets	6,358,862	40,184,793	64,349,993	10,004,234	83,195	120,981,077
Liabilities						
Outside parties						
Borrowings	265,252		44,674,462	8,158,631	5,115	53,103,460
Bank of Canada notes in circulation and amounts owing to depositors		38,546,516				38,546,516
Other liabilities	2,931,214	391,184	6,421,795	1,736,821	396,450	11,877,464
Government and Crown corporations	244,013	1,217,093	7,697,296	68,112	159,812	9,386,326
Total liabilities	3,440,479	40,154,793	58,793,553	9,963,564	561,377	112,913,766
Equity of Canada	2,918,383	30,000	5,556,440	40,670	(478,182)	8,067,311
Total liabilities and equity	6,358,862	40,184,793	64,349,993	10,004,234	83,195	120,981,077
Contingent liabilities	6,544		2,644,660			2,651,204
REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2002						
Revenues						
Outside parties	6,479,835		5,033,716	5,252,314	194,384	16,960,249
Government and Crown corporations						
Financial assistance				15,831	65,500	81,331
Other	380,369	1,928,593	282,057			2,591,019
Total revenues	6,860,204	1,928,593	5,315,773	5,268,145	259,884	19,632,599
Expenses						
Outside parties	6,525,459		3,872,025	5,266,388	264,734	15,928,606
Government and Crown corporations	123,315		921,072	7,924	28,489	1,080,800
Total expenses	6,648,774		4,793,097	5,274,312	293,223	17,009,406
Net income/loss(-) for the year	211,430	1,928,593	522,676	(6,167)	(33,339)	2,623,193
Equity of Canada, beginning of the year	2,842,905	30,000	5,273,383	30,141	(444,862)	7,731,567
Adjustments	(2,277)		(127,148)	8,696	19	(120,710)
Equity transactions with the Government—						
Dividends	(36,675)	(1,928,593)	(112,471)			(2,077,739)
Capital	(97,000)			8,000		(89,000)
Equity of Canada, end of the year	2,918,383	30,000	5,556,440	40,670	(478,182)	8,067,311

TABLE 9.4

FINANCIAL POSITION OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES —ASSETS AND LIABILITIES AS AT MARCH 31, 2002

(in thousands of dollars)

	Assets			
	Financial			
Enterprise Crown corporations and other government business enterprises[1]	Outside parties	Government and Crown corporations	Physical assets and deferred charges	Total assets
Competitive, self-sustaining				
Canada Development Investment Corporation	12,234	82,166		94,400
Canada Hibernia Holding Corporation	43,166	829	381,232	425,227
Canada Lands Company Limited	123,726	1,818	239,535	365,079
Canada Post Corporation	633,676	1,218,752	1,782,537	3,634,965
Halifax Port Authority[2]	4,256	5,480	89,673	99,409
Montreal Port Authority[2]	9,987	76,210	196,669	282,866
Prince Rupert Port Authority[2]	3,326	7,997	80,660	91,983
Ridley Terminals Inc.	2,932	37	19,091	22,060
Quebec Port Authority[2]	39,390	304	78,782	118,476
Royal Canadian Mint	21,324	3,168	136,892	161,384
Saint John Port Authority[2]	1,432	18,540	58,710	78,682
St John's Port Authority[2]	683	2,009	20,052	22,744
Vancouver Port Authority[2]	23,073	3,590	497,645	524,308
Other Canada Port Authorities[2&3]	103,867	31,190	302,222	437,279
Total—Competitive, self-sustaining	*1,023,072*	*1,452,090*	*3,883,700*	*6,358,862*
Bank of Canada	*1,365,237*	*38,587,836*	*231,720*	*40,184,793*
Lending and Insurance				
Business Development Bank of Canada	6,645,435	25,879	225,890	6,897,204
Canada Deposit Insurance Corporation	332,934	678,434	901	1,012,269
Canada Mortgage and Housing Corporation	16,899,219	648,469	80,708	17,628,396
Insurance Programs	2,906,547	3,675,145	106,639	6,688,331
Mortgage Backed Securities Guarantee Fund	74,777	70,368		145,145
Export Development Canada	23,583,001	451,946	58,798	24,093,745
Farm Credit Canada	7,658,546	188,741	37,616	7,884,903
Total—Lending and insurance	*58,100,459*	*5,738,982*	*510,552*	*64,349,993*
Marketing				
Canadian Commercial Corporation	658,782	13,431	2,550	674,763
Canadian Dairy Commission — Marketing operations	25,924		94,699	120,623
Canadian Wheat Board, The	8,395,716		786,641	9,182,357
Freshwater Fish Marketing Corporation	7,821		18,670	26,491
Total—Marketing	*9,088,243*	*13,431*	*902,560*	*10,004,234*
Other				
Atlantic Pilotage Authority	1,812	1,362	2,707	5,881
Cape Breton Development Corporation	30,776	22,490	1,472	54,738
Great Lakes Pilotage Authority, Ltd	5,329		172	5,501
Laurentian Pilotage Authority	6,048		2,552	8,600
Pacific Pilotage Authority	5,857	385	2,233	8,475
Total—Other	*49,822*	*24,237*	*9,136*	*83,195*
Total	69,626,833	45,816,576	5,537,668	120,981,077

---

(1) All enterprise Crown corporations listed in this table are parent Crown corporations except the Great Lakes Pilotage Authority, Ltd.
Although a Crown corporation, Canada Pension Plan Investment Board is designed to operate at arm's length from the Government and manages, on behalf of the Canada Pension Plan, funds not belonging to the Government, therefore, it is considered external to the Government reporting entity. The Public Sector Pension Investment Board is not included in the above list since its activities are included in the Government's results through pension accounting.

(2) Canada Port Authorities, which are not Crown corporations but considered government business enterprises, are agents of the Crown for their port activities.

(3) Consists of the combined figures of the Canada Port Authorities of Belledune, Fraser River, Nanaimo, North Fraser, Port Alberni, Saguenay, Sept-Îles, Thunder Bay, Toronto, Trois-Rivières and Windsor.

Liabilities					
Outside parties					
Borrowings	Other	Government and Crown corporations	Total liabilities	Equity of Canada	Total liabilities and equity
	10,166		10,166	84,234	94,400
	75,297	37,368	112,665	312,562	425,227
	76,027	57,025	133,052	232,027	365,079
63,079	2,617,794	46,640	2,727,513	907,452	3,634,965
6,800	4,186	140	11,126	88,283	99,409
	28,301	1,228	29,529	253,337	282,866
	1,239		1,239	90,744	91,983
64,298	1,934	74	66,306	(44,246)	22,060
23,265	9,308	55,246	87,819	30,657	118,476
28,120	31,604	6,000	65,724	95,660	161,384
	5,366	95	5,461	73,221	78,682
900	1,564	19	2,483	20,261	22,744
13,679	31,204	39,851	84,734	439,574	524,308
65,111	37,224	327	102,662	334,617	437,279
265,252	*2,931,214*	*244,013*	*3,440,479*	*2,918,383*	*6,358,862*
	38,937,700	*1,217,093*	*40,154,793*	*30,000*	*40,184,793*
5,726,269	188,244	22,371	5,936,884	960,320	6,897,204
	525,228	582	525,810	486,459	1,012,269
11,371,908	136,317	6,051,649	17,559,874	68,522	17,628,396
	3,875,214	1,584,212	5,459,426	1,228,905	6,688,331
	60,598	4,290	64,888	80,257	145,145
20,480,723	1,592,791	34,192	22,107,706	1,986,039	24,093,745
7,095,562	43,403		7,138,965	745,938	7,884,903
44,674,462	*6,421,795*	*7,697,296*	*58,793,553*	*5,556,440*	*64,349,993*
	623,709	10,384	634,093	40,670	674,763
439	64,611	55,573	120,623		120,623
8,146,673	1,033,529	2,155	9,182,357		9,182,357
11,519	14,972		26,491		26,491
8,158,631	*1,736,821*	*68,112*	*9,963,564*	*40,670*	*10,004,234*
	1,410		1,410	4,471	5,881
	380,879	159,812	540,691	(485,953)	54,738
	2,851		2,851	2,650	5,501
4,115	7,142		11,257	(2,657)	8,600
1,000	4,168		5,168	3,307	8,475
5,115	*396,450*	*159,812*	*561,377*	*(478,182)*	*83,195*
53,103,460	50,423,980	9,386,326	112,913,766	8,067,311	120,981,077

TABLE 9.5

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES FOR THE YEAR ENDED MARCH 31, 2002

(in thousands of dollars)

	Revenues			
		Government and Crown corporations		
Enterprise Crown corporations and other government business enterprises	Outside parties	Financial assistance [(1)]	Other	Total
Competitive, self-sustaining				
Canada Development Investment Corporation	549			549
Canada Hibernia Holding Corporation	155,359			155,359
Canada Lands Company Limited	120,245		3,541	123,786
Canada Post Corporation	5,706,269		299,671	6,005,940
Halifax Port Authority	18,131		225	18,356
Montreal Port Authority	55,483		11,036	66,519
Prince Rupert Port Authority	4,444		1,245	5,689
Ridley Terminals Inc.	12,605			12,605
Quebec Port Authority	13,164		461	13,625
Royal Canadian Mint	223,493		60,286	283,779
Saint John Port Authority	10,405		941	11.346
St John's Port Authority	3,370		419	3,789
Vancouver Port Authority	92,160		299	92,459
Other Canada Port Authorities	64,158		2,245	66,403
Total—Competitive, self-sustaining	*6,479,835*		*380,369*	*6,860,204*
Bank of Canada			*1,928,593*	*1,928,593*
Lending and insurance				
Business Development Bank of Canada	530,319		5	530,324
Canada Deposit Insurance Corporation	196,313		20,435	216,748
Canada Mortgage and Housing Corporation	1,057,631		101,562	1,159,193
Insurance Programs	900,117		129,514	1,029,631
Mortgage Backed Securities Guarantee Fund	25,727		3,776	29,503
Export Development Canada	1,769,273		21,505	1,790,778
Farm Credit Canada	554,336		5,260	559,596
Total—Lending and insurance	*5,033,716*		*282,057*	*5,315,773*
Marketing				
Canadian Commercial Corporation	1,212,475	15,831		1,228,306
Canadian Dairy Commission Marketing operations	245,058			245,058
Canadian Wheat Board, The	3,726,609			3,726,609
Freshwater Fish Marketing Corporation	68,172			68,172
Total—Marketing	*5,252,314*	*15,831*		*5,268,145*
Other				
Atlantic Pilotage Authority	12,754			12,754
Cape Breton Development Corporation	87,457	65,500		152,957
Great Lakes Pilotage Authority, Ltd	12,891			12,891
Laurentian Pilotage Authority	41,403			41,403
Pacific Pilotage Authority	39,879			39,879
Total—Other	*194,384*	*65,500*		*259,884*
Total	16,960,249	81,331	2,591,019	19,632,599

The accompanying notes for Table 9.4 are an integral part of this table.

(1) This column records only that portion of financial assistance received or receivable from the federal Government that has been credited to operations. Additional amounts representing capital and operating appropriations received by the corporations are included in "Equity transactions with Government". Revenues "Other" include amounts generated from the sale of goods and services, investment income as well as grants where the corporations qualify as a member of a general class of recipients. The total financial assistance accounted for by the corporations during the year does not agree with the amount reported in Table 9.10 because of differences resulting from the different accounting policies followed.

Expenses						Equity transactions with Government		
Outside parties	Government and Crown corporations	Total	Income/or loss(−)	Equity beginning of year	Adjustments	Dividends	Capital	Equity end of year
2,331		2,331	(1,782)	86,016				84,234
73,252	19,626	92,878	62,481	349,551	(2,470)		(97,000)	312,562
109,923	2,879	112,802	10,984	236,543		(15,500)		232,027
5,826,841	85,108	5,911,949	93,991	834,561		(21,100)		907,452
12,686	538	13,224	5,132	83,151				88,283
58,027	5,833	63,860	2,659	250,678				253,337
5,486		5,486	203	90,541				90,744
13,837	1,193	15,030	(2,425)	(41,821)				(44,246)
11,172	409	11,581	2,044	28,337	276			30,657
282,192	(30)	282,162	1,617	94,043				95,660
9,667	247	9,914	1,432	71,789				73,221
3,348	78	3,426	363	19,898				20,261
58,031	6,703	64,734	27,725	411,849				439,574
58,666	731	59,397	7,006	327,769	(83)	(75)		334,617
6,525,459	*123,315*	*6,648,774*	*211,430*	*2,842,905*	*(2,277)*	*(36,675)*	*(97,000)*	*2,918,383*
			1,928,593	*30,000*		*(1,928,593)*		*30,000*
474,018	2,573	476,591	53,733	923,304		(16,717)		960,320
106,339	78,919	185,258	31,490	454,969				486,459
602,783	535,203	1,137,986	21,207	47,315				68,522
470,361	226,592	696,953	332,678	896,227				1,228,905
8,939	10,436	19,375	10,128	70,129				80,257
1,765,191	(6,590)	1,758,601	32,177	2,048,862		(95,000)		1,986,039
444,394	73,939	518,333	41,263	832,577	(127,148)	(754)		745,938
3,872,025	*921,072*	*4,793,097*	*522,676*	*5,273,383*	*(127,148)*	*(112,471)*		*5,556,440*
1,219,874	5,903	1,225,777	2,529	30,141			8,000	40,670
251,733	2,021	253,754	(8,696)		8,696			
3,726,609		3,726,609						
68,172		68,172						
5,266,388	*7,924*	*5,274,312*	*(6,167)*	*30,141*	*8,696*		*8,000*	*40,670*
12,780		12,780	(26)	4,497				4,471
155,287	28,489	183,776	(30,819)	(455,134)				(485,953)
15,148		15,148	(2,257)	4,907				2,650
41,589		41,589	(186)	(2,471)				(2,657)
39,930		39,930	(51)	3,339	19			3,307
264,734	*28,489*	*293,223*	*(33,339)*	*(444,862)*	*19*			*(478,182)*
15,928,606	1,080,800	17,009,406	2,623,193	7,731,567	(120,710)	(2,077,739)	(89,000)	8,067,311

Borrowings by Agent Enterprise Crown Corporations

Table 9.6 summarizes the borrowing transactions by agent enterprise Crown corporations made on behalf of Her Majesty. The borrowings are with other organizations than the Government. In accordance with section 54 of the FAA, the payment of all money borrowed by agent enterprise Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute obligations of the Government and are recorded as such in the accounts of Canada net of borrowings expected to be repaid directly by these corporations. As at March 31, 2002, an allowance for borrowings expected to be repaid by the Government on behalf of agent enterprise Crown corporations was established at $814 million.

Borrowings by non-agent enterprise Crown corporations and other government business enterprises are not included in this table because such borrowings are not on behalf of Her Majesty. Table 9.7 provides information on borrowings of such corporations.

TABLE 9.6

BORROWINGS BY AGENT ENTERPRISE CROWN CORPORATIONS

(in thousands of dollars)

	Balance April 1/2001	Borrowings and other credits	Repayments and other charges	Balance March 31/2002
Business Development Bank of Canada	5,101,819	16,853,011	16,228,561	5,726,269
Canada Mortgage and Housing Corporation	11,672,287	4,316,999	4,617,378	11,371,908
Canada Post Corporation	55,572	10,081	2,574	63,079
Canadian Dairy Commission (Marketing)		1,747	1,308	439
Canadian Wheat Board, The[1]	424,803		27,573	397,230
Export Development Canada	18,406,369	40,802,874	38,728,520	20,480,723
Farm Credit Canada	5,695,227	6,249,086	4,848,751	7,095,562
Freshwater Fish Marketing Corporation	12,146	11,519	12,146	11,519
Royal Canadian Mint	31,957	1,427	5,264	28,120
Total	41,400,180	68,246,744	64,472,075	45,174,849
Borrowings expected to be repaid by agent enterprise Crown corporations	(40,840,180)	68,500,744	64,472,075	(44,360,849)
Allowance for borrowings of agent enterprise Crown corporations expected to be repaid by the Government and reported on the Statement of Assets and Liabilities	560,000	254,000		814,000

[1] On December 31, 1998 The Canadian Wheat Board ceased to be an agent of Her Majesty and a Crown corporation under the *Financial Administration Act*. Borrowings prior to this date are included here. Borrowings subsequent to this date are reported in Table 9.7.

Borrowings by Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.7 summarizes the borrowing transactions of agent and non-agent enterprise Crown corporations and other government business enterprises. Borrowings of non-agent Crown corporations and other government business enterprises are not on behalf of Her Majesty, but may, at times, be guaranteed by the Government. As at March 31, 2002, an allowance for such guaranteed borrowings expected to be repaid by the Government was established at $2,707 million.

TABLE 9.7

BORROWINGS BY ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

	Balance April 1/2001	Borrowings and other credits	Repayments and other charges	Balance March 31/2002
Borrowings by agent enterprise Crown corporations	41,400,180	68,246,744	64,472,075	45,174,849
Borrowings by non-agent enterprise Crown corporations and other government business enterprises —				
Canadian Wheat Board, The[1]	7,182,119	31,185,391	30,618,067	7,749,443
Halifax Port Authority[2]	7,200		400	6,800
Laurentian Pilotage Authority	4,536	279	700	4,115
Pacific Pilotage Authority		1,000		1,000
Quebec Port Authority[2]	12,484	10,781		23,265
Ridley Terminals Inc.	64,021	277		64,298
St John's Port Authority[2]		900		900
Vancouver Port Authority[2]		13,679		13,679
Other Canada Port Authorities[2]	74,874		9,763	65,111
Total	7,345,234	31,212,307	30,628,930	7,928,611
Borrowings expected to be repaid by other government business enterprises	4,538,234	31,212,307	30,528,930	5,221,611
Allowance for borrowings of other government business enterprises expected to be repaid by the Government and reported on the Statement of Assets and Liabilities	2,807,000		100,000	2,707,000
Borrowings of agent and non-agent enterprise Crown corporations and other government business enterprises	48,745,414	99,459,051	95,101,005	53,103,460

[1] See Note 1 of Table 9.6.

[2] The Authority is an agent of the Crown only for its port activities. It is considered a non-agent of the Crown for borrowings purposes.

Maturity and Currency of Borrowings by Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.8 summarizes the maturity and currency of borrowings by agent and non-agent enterprise Crown corporations and other government business enterprises, as at March 31, 2002.

TABLE 9.8

MATURITY AND CURRENCY OF BORROWINGS BY ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

Year of maturity	Agent	Non-agent	Total
2003	18,867,984	6,979,203	25,847,187
2004	6,454,504	6,202	6,460,706
2005	5,973,390	30,314	6,003,704
2006	4,284,453	34,279	4,318,732
2007	2,869,168	28,636	2,897,804
Subsequent years	6,725,350	849,977	7,575,327
Total	45,174,849	7,928,611	53,103,460[1]

[1] The borrowings are composed of $20,690,881 US, ¥ 1,009,409, Euro 438,740, NZ dollar $178,809, AU $115,468 and $30,670,153 CDN

Contingent Liabilities of Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.9 summarizes the contingent liabilities of enterprise Crown corporations and other government business enterprises. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 9.9

CONTINGENT LIABILITIES OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

	March 31, 2002
Enterprise Crown corporations and other government business enterprises	
Canada Mortgage and Housing Corporation—Insurance programs	18,400
Export Development Canada—Loan guarantees and loans with recourse	2,609,560
Farm Credit Canada—Loan guarantees	16,700
Halifax Port Authority—Miscellaneous litigations	500
Other Canada Port Authorities—Miscellaneous litigations	6,044
Total	2,651,204

Financial Assistance Under Budgetary Appropriations to Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.10 summarizes financial assistance under budgetary appropriations for both agent, non-agent enterprise Crown corporations and other government business enterprises. It should be read in conjunction with Table 9.5. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts to cover operating expenses and (b) amounts for capital expenditures.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

TABLE 9.10

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES FOR THE YEAR ENDED MARCH 31, 2002

(in thousands of dollars)

	Financial assistance under budgetary appropriations(1)	Purpose	
		Operations	Capital expenditures
Enterprise Crown corporations and other government business enterprises			
Canada Post Corporation(2)	272,174	272,174	
Canadian Commercial Corporation	15,831	15,831	
Canadian Wheat Board, The(3)	16,416	16,416	
Cape Breton Development Corporation	65,500	65,500	
Export Development Canada(4)	5,737	5,737	
Total	375,658	375,658	

(1) Excludes grants and contributions paid to agent and non-agent enterprise Crown corporations where they qualify as members of a general class of recipients.
(2) Includes a payment of $24,964 from the Department of Indian Affairs and Northern Development for the purpose of providing Northern Air Stage Parcel Service.
(3) Payment for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada.
(4) Consists of a payment of $5,737 from the Department of Foreign Affairs and International Trade as administration expenses.

Portfolio Investments

Portfolio investments are entities with share capital owned jointly by the Government and other governments and/or organizations to further common objectives. This group records and/or reports the Government's investments in such entities. Additional information on these entities is provided in the *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada*.

Under the terms of section 147 of the *Bankruptcy and Insolvency Act*, the Superintendent of Bankruptcy has received shares in a number of corporations in lieu of a cash levy payable to the Crown.

Table 9.11 presents a summary of the balances and transactions for the various types of portfolio investments.

TABLE 9.11

PORTFOLIO INVESTMENTS

	April 1/2001	Payments and other charges	Receipts and other credits	March 31/2002
	$	$	$	$
Petro-Canada—Finance	1,225,167,174			1,225,167,174
Other—				
Co-operative Housing Project—Canadian Heritage—Parks Canada Agency	337,106			337,106
Lower Churchill Development Corporation Limited—Natural Resources	14,750,000			14,750,000
North Portage Development Corporation—Industry—Western Economic Diversification				
Société du parc industriel et portuaire Québec-Sud—Industry—Economic Development Agency of Canada for the Regions of Quebec	400			400
	15,087,506			15,087,506
Total	1,240,254,680			1,240,254,680

Petro-Canada

Petro-Canada was initially incorporated under the *Canada Business Corporations Act*, to explore for, research, develop, produce and distribute hydrocarbons and other types of fuel and energy, and to engage or invest in ventures related thereto.

The *Petro-Canada Public Participation Act*, assented to February 1, 1991, provided for the sale of Government shares.

As of March 31, 2002, the Government's holding represents 49.4 million shares, approximately 18.84 percent ownership of Petro-Canada.

Co-operative Housing Project

The Parks Canada Agency has invested in the Rocky Mountain II Co-operative Housing Association, along with five other entities, to provide accommodation for Parks Canada employees and employees of other entities in Banff, Alberta.

Lower Churchill Development Corporation Limited

The Corporation was incorporated under the *Companies Act of Newfoundland*, to establish a basis for the development of all or part of the hydroelectric potential of the Lower Churchill basin and the transmission of this energy to markets.

This account records the Government's investment in the capital of the Corporation. In respect of Canada's participation with the Government of Newfoundland and Labrador in the development of the hydroelectric power potential of the Lower Churchill River in Labrador, the Government is authorized to purchase approximately 49 percent of the shares of the Lower Churchill Development Corporation Limited.

The Government has purchased 1,475 class A shares, representing 49 percent of the shares outstanding. The balance of the outstanding shares is owned by Newfoundland and Labrador Hydro (an agent of the Government of Newfoundland and Labrador).

North Portage Development Corporation

The Corporation was incorporated under the *Manitoba Corporations Act*, to foster the social and economic development of the North Portage area in the core area of Winnipeg. The objective of the Government's participation is to stimulate economic recovery in Canada and Manitoba.

The Government's holding of common shares represents 33.3 percent of the shares outstanding. The Corporation is owned equally by the City of Winnipeg, the Province of Manitoba and the Government of Canada.

Société du parc industriel et portuaire Québec-Sud

The Corporation was incorporated by a Special Act of the Government of Quebec, to favor and manage the development of an industrial park intended for major industrial projects in the Township of Lévis. In order to achieve this objective, the Corporation may acquire, sell or exchange lands in this Township.

In 1995, the mandate was modified after the lands were ascertained as inappropriate for industrial infrastructure. The Corporation must now propose a development alternative to the two levels of government with the amounts gathered from these land disposals.

The Government has purchased 400 common shares of the Corporation at $1 per share. This represents 40 percent of the authorized shares. The balance of the outstanding shares is owned by the Government of Quebec.

National Governments Including Developing Countries

Loans to national governments consist mainly of the loan to the government of the United Kingdom under the *United Kingdom Financial Agreement Act, 1946*, international development assistance to developing countries, and loans for development of export trade (administered by the Export Development Corporation).

Table 9.12 presents a summary of the balances and transactions for the loans and advances that were made to national governments including developing countries.

TABLE 9.12

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

	April 1/2001	Payments and other charges	Receipts and other credits	March 31/2002
	$	$	$	$
Finance—				
Jamaica	10,361,111		10,361,111	
Bank of Thailand	679,542,930	8,786,175	152,259,427	536,069,678
United Kingdom—				
United Kingdom Financial Agreement Act, 1946				
Deferred principal	94,990,863		15,777,823	79,213,040
	94,990,863		*15,777,823*	*79,213,040*
Foreign Affairs and International Trade—				
Development of export trade (loans administered by Export Development Canada (formerly Export Development Corporation))	903,224,713	117,072,495	162,247,323	858,049,885
Developing countries—Canadian International Development Agency—International development assistance	1,447,254,189	436,064	18,866,994	1,428,823,259
National Defence—				
North Atlantic Treaty Organization—Damage claims recoverable	412,136	20,112		432,248
Total	3,135,785,942	126,314,846	359,512,678	2,902,588,110

Jamaica

A loan had been made to the Government of Jamaica, to provide economic assistance.

During the year, loans totalling $10,361,111 were forgiven by Finance Vote 2a, *Appropriation Act No 3, 2001-2002.*

Bank of Thailand

Under authority of the *Bretton Woods and Related Agreements Act*, a loan has been made to the Bank of Thailand to a maximum of $500,000,000 US to provide financial assistance.

The loan has been issued in tranches and each tranche pays interest at the six-month LIBOR rate established by the British Bankers' Association less 0.100 percent. The interest is calculated every six-month period and the principal is repayable over four equal consecutive semi-annual instalments commencing on the seventh interest payment date. The outstanding principal is repayable between July 18, 2002 and July 9, 2004.

As of March 31, 2002, the outstanding amount repayable by the Bank of Thailand is $336,262,500 US translated into Canadian dollars at the closing rate of exchange ($1 US/ $1.5942 Cdn.).

United Kingdom

United Kingdom Financial Agreement Act, 1946—Deferred principal

Under authority of the *United Kingdom Financial Agreement Act, 1946*, a credit of $1,250,000,000 was extended by the Government of Canada to the government of the United Kingdom to facilitate purchases by the United Kingdom of goods and services in Canada and to assist the government of the United Kingdom in meeting transitional post-war deficits in its current balance of payments, in maintaining adequate reserves of gold and dollars, and in assuming the obligations of multilateral trade.

The agreement, as amended in 1957, provides for the deferment of interest in respect of the year 1956 and of seven instalments of principal and interest after December 31,1956, under certain conditions. Interest for 1956, and interest and principal for 1957, 1964, 1965, 1968 and 1976 were deferred. The outstanding deferred principal is repayable between December 31, 2002 and December 31, 2006.

Development of export trade

Pursuant to section 23 of the *Export Development Act*, the Governor in Council may authorize the Corporation to make loans to foreign customers where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

Prior to April 1, 1987, these loans were authorized under non-budgetary authority. Since April 1, 1987, interest-free or low interest bearing loans are made under budgetary authority because of their concessional nature. Any similar loans that were issued prior to April 1, 1987 are partially provided for in the allowance for valuation of assets.

The following table presents the balances and transactions for the loans made to national governments, together with their terms and conditions of repayments. The subtotal of budgetary loans includes total payments for concessional loans under both budgetary and non-budgetary authorities. Loans made under budgetary authority are deducted as a lump sum amount under the caption "budgetary treatment".

		Payments and other charges		Receipts and other credits		
	April 1/2001	Payments or other charges [1]	Revaluation	Receipts or other credits [2]	Revaluation	March 31/2002
	$	$	$	$	$	$
NON-BUDGETARY LOANS						
(a) 1 to 5 year term, 5.93 percent (London Interbank Offered Rate (LIBOR)) to 11 percent interest per annum, with final repayments between May 2000 and November 2005:					1,765,411	
Madagascar	8,420,995	164,787	1,960,605			10,546,387
Mexico	366,766				48,528	318,238
Peru	905,590					905,590
Russia and USSR	77,981,375		1,604,697	150,324	29,869	79,405,879
Sudan	1,981,728		7,992	1,108,429	428,261	453,030
Tanzania	20,073,517		215,064			20,288,581
	109,729,971	*164,787*	*3,788,358*	*1,258,753*	*506,658*	*111,917,705*
(b) 6 to 10 year term, 5.93 percent (LIBOR) to 10.5 percent interest per annum, with final repayments between July 2000 and March 2007:						
Algeria	55,451,732		441,282	8,159,436		47,733,578
Argentina	44,939,273		352,557	3,656,147		41,635,683
Cameroun	3,903,367		41,821			3,945,188
China	81,048,183		540,007	13,739,040		67,849,150
Congo	706,386		7,568			713,954
Cuba	39,152,160	7,430,904		13,214,084		33,368,980
Ecuador	1,062,452		30,744	126,745		966,451
Gabon	11,799,822			2,397,047	4,392,183	5,010,592
Jamaica	3,488,743		21,357	628,689		2,881,411
Kazakhstan						
Kenya	6,367,968		17,128	1,787,816		4,597,280
Lithuania	1,620,896			197,808	194,392	1,228,696
Morocco	65,523,210		821,916	5,303,892		61,041,234
Romania	211,174,803		1,549,229	38,097,457		174,626,575
Russia	4,479,060		14,907	1,466,038		3,027,929
Rwanda	1,651,911				435,775	1,216,136
Sudan	8,388,901		89,877			8,478,778
Venezuela	81,920,883	45,155,584		4,041,220		123,035,247
	622,679,750	*52,586,488*	*3,928,393*	*92,815,419*	*5,022,350*	*581,356,862*
(c) 11 to 15 year term, 5.93 percent (LIBOR) to 11.5 percent interest per annum, with final repayments between July 1996 and January 2007:						
Algeria	1,734,376			56,598		1,677,778
Argentina	22,395,891		8,965,913	12,425,953		18,935,851
Brazil	4,573,709			1,004,021	3,571	3,566,117
	28,703,976		*8,965,913*	*13,486,572*	*3,571*	*24,179,746*
Insurance claims paid during the year:						
Cuba	30,420,852					30,420,852
Russia	16,009,916		106,776			16,116,692
	46,430,768		*106,776*			*46,537,544*
Total—Non-budgetary	807,544,465	52,751,275	16,789,440	107,560,744	5,532,579	763,991,857

		Payments and other charges		Receipts and other credits		
	April 1/2001	Payments or other charges [1]	Revaluation	Receipts or other credits [2]	Revaluation	March 31/2002
	$	$	$	$	$	$
BUDGETARY LOANS[3]						
(a) 1 to 15 year term, 6.9 percent (LIBOR) to 11 percent interest per annum, with final repayments between April 1997 and June 2012:						
Egypt	24,068				24,068	
Madagascar	8,480,936			204,230	1,248,286	7,028,420
Poland	43,140,633		378,315	3,046,989		40,471,959
Tanzania	989,340		10,600			999,940
Zambia	7,854,227		84,189			7,938,416
	60,489,204		*473,104*	*3,251,219*	*1,272,354*	*56,438,735*
(b) 16 to 20 year term, 0 percent to 3.5 percent interest per annum, with final repayments between March 2008 and March 2011:						
Cameroun	954,502		245,974			1,200,476
Mexico	14,751,846		165,257	2,084,160		12,832,943
Rwanda	4,431,676		503,182			4,934,858
Thailand	21,578,116		117,838	2,248,812		19,447,142
Zambia	2,446,403		26,210			2,472,613
	44,162,543		*1,058,461*	*4,332,972*		*40,888,032*
(c) 21 to 25 year term, 0 percent to 3.5 percent interest per annum, with final repayments between November 1999 and July 2036:						
Algeria	9,526,000			568,000		8,958,000
China	528,265,933	16,316,830	6,764,421		1,854,727	549,492,457
Congo	3,331,469		35,693			3,367,162
Indonesia	50,769,423		543,935			51,313,358
	591,892,825	*16,316,830*	*7,344,049*	*568,000*	*1,854,727*	*613,130,977*
(d) 31 to 55 year term, 0 percent interest per annum, with final repayment in July 2042:						
Cameroun	24,571,401		263,254			24,834,655
China	209,283,611		2,454,777	11,969,631		199,768,757
Egypt	13,840,909		3,589,713	368,388	159,176	16,903,058
Gabon	15,459,182		4,509,147	4,739,085		15,229,244
India	80,418,170		855,638	245,950		81,027,858
Jamaica	10,823,649			140,894	34,867	10,647,888
Kenya	10,726,739					10,726,739
Morocco	152,611,021		793,589	19,883,950		133,520,660
Pakistan	10,997,191				332,787	10,664,404
Turkey	172,097,426		1,843,823			173,941,249
	700,829,299		*14,309,941*	*37,347,898*	*526,830*	*677,264,512*
Subtotal—Budgetary	1,397,373,871	16,316,830	23,185,555	45,500,089	3,653,911	1,387,722,256
Less: budgetary treatment	1,301,693,623	8,029,395				1,293,664,228
Total—Budgetary	95,680,248	24,346,225	23,185,555	45,500,089	3,653,911	94,058,028
Total	903,224,713	77,097,500	39,974,995	153,060,833	9,186,490	858,049,885
SUMMARY						
Total—Non-budgetary	807,544,465	52,751,275	16,789,440	107,560,744	5,532,579	763,991,857
Total—Budgetary	1,397,373,871	16,316,830	23,185,555	45,500,089	3,653,911	1,387,722,256
	2,204,918,336	69,068,105	39,974,995	153,060,833	9,186,490	2,151,714,113
Less: budgetary treatment	1,301,693,623	8,029,395				1,293,664,228
Total	903,224,713	77,097,500	39,974,995	153,060,833	9,186,490	858,049,885

---

[1] Payments or other charges may include transactions such as loans, adjustments, etc.

[2] Receipts or other credits may include transactions such as repayments, forgiveness, etc.

[3] Concessional non-budgetary loans made prior to April 1, 1987 are partially provided for in the allowance for valuation of assets and are included with budgetary loans in this table. Budgetary loans have been partially valued in the allowance for valuation of assets.

Developing countries—International development assistance

Interest-free or low interest bearing loans have been made through the Canadian International Development Agency to developing countries for international development assistance. Prior to April 1, 1986, these loans were authorized by miscellaneous non-budgetary authorities. Any balances still outstanding at March 31, 1986 are partially provided for in the allowance for valuation of assets. Loan payments after March 31, 1986 have been made under various budgetary authorities.

The following table presents the balances and transactions for the loans made to developing countries, together with their terms and conditions of repayments. The subtotal of loans to individual countries includes, where applicable, total payments made under both budgetary and non-budgetary authorities. Payments made under budgetary authority to all countries are deducted as a lump sum amount under the caption "budgetary treatment".

All loans have been made in Canadian dollars and are therefore not subject to revaluations for foreign exchange fluctuations.

Similar assistance has been provided to developing countries by way of subscriptions and advances to the International Development Association, advances to the Global Environment Facility, and loans to other international financial institutions. These are reported later in this section under the heading "International organizations".

	April 1/2001	Payments and other charges	Receipts and other credits (1)	March 31/2002
	$	$	$	$
(a) rescheduling as per agreement with Government of Egypt in August 1992, Phase III of reorganization schedule. Next principal repayment due January 1, 2017:				
Egypt	44,995,933			44,995,933
(b) 30 year term, 7 year grace period, 3 percent interest per annum, with final repayments between September 1996 and January 2012:				
Brazil	3,964,078		353,413	3,610,665
Chile	11			11
Cuba	9,547,012			9,547,012
Malaysia	1,630,554		326,220	1,304,334
Turkey	1,474,468		428,480	1,045,988
	16,616,123		*1,108,113*	*15,508,010*
(c) 35 year term, 5 year grace period, non-interest bearing, with final repayments between April 2001 and November 2005:				
Salvador, El	381,667		118,824	262,843
(d) 40 year term, 10 year grace period, non-interest bearing, with the final repayment in March 2007:				
Thailand	194,987		33,333	161,654
(e) 50 year term, 10 year grace period, non-interest bearing, with final repayments between March 2015 and September 2035:				
Algeria	11,960,375		498,594	11,461,781
Argentina	308,000		18,667	289,333

	April 1/2001	Payments and other charges	Receipts and other credits [1]	March 31/2002
	$	$	$	$
Bolivia	890,297		42,395	847,902
Brazil	386,846		20,914	365,932
Chile	1,734,708		147,093	1,587,615
Colombia	460,380		26,308	434,072
Dominican Republic	5,394,161		236,045	5,158,116
Ecuador	6,329,598		304,919	6,024,679
Guatemala	2,581,353		100,000	2,481,353
India	469,058,641		9,823,533	459,235,108
Indonesia	216,303,483			216,303,483
Malaysia	1,923,308		62,935	1,860,373
Malta	574,980		25,000	549,980
Mexico	45,727		2,771	42,956
Morocco	11,008,782		192,459	10,816,323
Myanmar (Burma)	8,306,202			8,306,202
Pakistan	447,507,534			447,507,534
Paraguay	318,074		19,996	298,078
Peru	57,123		3,729	53,394
Philippines	2,415,283		103,573	2,311,710
Sri Lanka	114,527,482		2,237,719	112,289,763
Thailand	24,206,825		847,120	23,359,705
Tunisia	76,501,982		1,647,863	74,854,119
	1,402,801,144		*16,361,633*	*1,386,439,511*
(f) 53 year term, 13 year grace period, non-interest bearing, with the final repayment in September 2025:				
Algeria	34,223,608		1,245,091	32,978,517
Subtotal	1,499,213,462		18,866,994	1,480,346,468
Less: budgetary treatment	51,959,273	436,064 [2]		51,523,209
Total	1,447,254,189	436,064	18,866,994	1,428,823,259

Note: Grace period refers to interval from date of issuance of the loan to first repayment of loan principal.

[1] Receipts and other credits may include transactions such as repayments, forgiveness, etc.

[2] This amount represents an adjustment to reduce the allowance regarding the reimbursements of budgetary loans.

North Atlantic Treaty Organization—Damage claims recoverable

Article VIII of the NATO Status of Forces Agreement signed April 4, 1949, as amended, deals with claims for damages to third parties arising from accidents in which a member of a visiting force is involved. This account is charged with the amount recoverable from other states, for claims for damages which took place in Canada, and is credited with recoveries.

The advances are non-interest bearing and have no specific repayment terms.

International Organizations

This group records Canada's subscriptions to the share capital of international banks. It also includes loans and advances to associations and other international organizations. Table 9.13 groups these subscriptions, loans and advances according to whether they are treated as non-budgetary assets, or else as charges to budgetary expenditures.

Canada's subscriptions to the share capital of a number of international banks are composed of both paid-in and callable capital. Subscriptions to international organizations do not provide a return on investment but are repayable on termination of the organization or withdrawal from it.

Paid-in capital subscriptions are made through a combination of cash payments and the issuance of non-interest bearing, non-negotiable notes payable to the organization. Although payable on demand, these notes are typically encashed according to terms of agreements reached between the organization and participating countries. Canada's subscriptions to the paid-in capital of these organizations are reported in Table 9.13 as non-budgetary assets.

Callable share capital is composed of resources that are not paid to the banks but act as a guarantee to allow them to borrow on international capital markets to finance their lending program. Callable share capital, which has never been drawn on by the banks, would only be utilized in extreme circumstances to repay loans, should a bank's reserves not be sufficient. It represent a contingent liability of the Government, and is listed with other contingent liabilities related to international organizations in Table 10.8 (Section 10 of this volume).

Most loans and advances to international organizations are given budgetary treatment, since they are made to banks and associations that use these funds to make loans to developing countries at significant concessionary terms. Loans and advances for concessionary lending made since April 1, 1986 are charged directly to budgetary appropriations, and are therefore deducted from the asset values at the end of Table 9.13 under the caption "budgetary treatment". Similar loans and advances made prior to April 1, 1986 were authorized by non-budgetary authorities, but are fully provided for in the allowance for valuation of assets. All of these loans and advances are included in the budgetary section of Table 9.13.

Table 9.13 presents a summary of the balances and transactions for share capital, loans and advances to international organizations. Table 10.9 (Section 10 of this volume) presents additional information on contingent liabilities and commitments for international organizations that are disclosed in the notes to the audited financial statements in Section 1 of this volume.

The notes payable outstanding at year end of $943,533,830 ($981,243,689 in 2001) are reported in Table 5.3 (Section 5 of this volume).

TABLE 9.13
INTERNATIONAL ORGANIZATIONS

		Payments and other charges		Receipts and other credits		
	April 1/2001	Participation or other charges	Revaluation	Reimbursements or other credits	Revaluation	March 31/2002
	$	$	$	$	$	$
NON-BUDGETARY SHARE CAPITAL, LOANS AND ADVANCES						
Capital subscriptions—						
Finance—						
European Bank for Reconstruction and Development	245,068,958	18,912,709	3,232,309			267,213,976
International Bank for Reconstruction and Development (World Bank)	415,555,661		2,046,707			417,602,368
International Finance Corporation	128,219,394		1,456,023			129,675,417
Multilateral Investment Guarantee Agency	16,917,246		192,107			17,109,353
	805,761,259	*18,912,709*	*6,927,146*			*831,601,114*
Foreign Affairs and International Trade—						
Canadian International Development Agency—						
African Development Bank	107,528,796	4,486,208	525,283			112,540,287
Asian Development Bank	232,853,694		2,286,985			235,140,679
Caribbean Development Bank	26,566,330		245,951			26,812,281
Inter-American Development Bank	281,251,436	362,614	3,151,549			284,765,599
	648,200,256	*4,848,822*	*6,209,768*			*659,258,846*
	1,453,961,515	*23,761,531*	*13,136,914*			*1,490,859,960*
Loans and advances—						
Finance—						
International Monetary Fund—						
Poverty Reduction and Growth Facility	845,621,879	68,001,889	279,966	80,384,835		833,518,899
Foreign Affairs and International Trade—						
International organizations and associations—						
Berne Union of the World Intellectual Property Organization	39,577		1,801			41,378
Customs Co-operation Council	9,446		29			9,475
Food and Agriculture Organization	1,418,670		16,110			1,434,780
General Agreement on Tariffs and Trade	49,285		2,243			51,528
International Maritime Organization	2,421		44			2,465
International Atomic Energy Agency	603,407		6,852			610,259
International Civil Aviation Organization	270,493		3,072			273,565
Paris Union of the World Intellectual Property Organization	101,981		4,642			106,623
United Nations Educational, Scientific and Cultural Organization	1,178,159		13,379			1,191,538
United Nations organizations	4,902,294		55,668			4,957,962
World Health Organization	244,436		2,776			247,212
	8,820,169		*106,616*			*8,926,785*
	854,442,048	*68,001,889*	*386,582*	*80,384,835*		*842,445,684*
Total—Non-budgetary	2,308,403,563	91,763,420	13,523,496	80,384,835		2,333,305,644

TABLE 9.13
INTERNATIONAL ORGANIZATIONS—*Concluded*

		Payments and other charges		Receipts and other credits		
	April 1/2001	Participation or other charges	Revaluation	Reimbursements or other credits	Revaluation	March 31/2002
	$	$	$	$	$	$
BUDGETARY LOANS AND ADVANCES[1]						
Finance—						
Global Environment Facility	10,000,000					10,000,000
International Development Association	5,964,104,728	202,333,333				6,166,438,061
	5,974,104,728	*202,333,333*				*6,176,438,061*
Foreign Affairs and International Trade—						
Canadian International Development Agency—						
International financial institutions—						
African Development Bank	2,468,896			125,000		2,343,896
African Development Fund	1,427,259,259	54,000,000	1,342,499			1,482,601,758
Andean Development Corporation	2,812,576			125,000		2,687,576
Asian Development Bank—Special	27,027,000					27,027,000
Asian Development Fund	1,570,694,784	97,378,504				1,668,073,288
Caribbean Development Bank—Agricultural Development Fund	2,000,000					2,000,000
Caribbean Development Bank—Commonwealth Caribbean Regional	6,305,200		71,600			6,376,800
Caribbean Development Bank—Special	128,413,940	9,666,000	224,645			138,304,585
Central American Bank for Economic Integration	1,262,279			76,500		1,185,779
Global Environment Facility Trust Fund	178,610,000	54,590,000				233,200,000
Inter-American Development Bank—Fund for Special Operations	428,837,807	1,279,963	3,234,139			433,351,909
Multilateral Investment Fund	11,388,294					11,388,294
International Bank for Reconstruction and Development	31,526,000		358,000			31,884,000
International Fund for Agriculture Development	140,331,011	4,978,809				145,309,820
International Monetary Fund	17,291,117		196,352			17,487,469
Montreal Protocol Fund	47,869,665	5,498,439	477,651			53,845,755
	4,024,097,828	*227,391,715*	*5,904,886*	*326,500*		*4,257,067,929*
Subtotal—Budgetary	9,998,202,556	429,725,048	5,904,886	326,500		10,433,505,990
Less: budgetary treatment	7,901,973,451			424,984,972	477,652	8,327,436,075
Total—Budgetary	2,096,229,105	429,725,048	5,904,886	425,311,472	477,652	2,106,069,915
Total	4,404,632,668	521,488,468	19,428,382	505,696,307	477,652	4,439,375,559
SUMMARY						
Participation	12,306,606,119	521,488,468	19,428,382	80,711,335		12,766,811,634
Less: budgetary treatment	7,901,973,451			424,984,972	477,652	8,327,436,075
Total	4,404,632,668	521,488,468	19,428,382	505,696,307	477,652	4,439,375,559

[1] Concessional non-budgetary loans and advances made prior to April 1, 1986 have been fully provided for in the allowance for valuation of assets and are included with budgetary loans and advances in this table.

European Bank for Reconstruction and Development

This account records Canada's subscriptions to the capital of the European Bank for Reconstruction and Development (EBRD), as authorized by the *European Bank for Reconstruction and Development Agreement Act*, and various appropriation acts.

At year-end, Canada has subscribed to 68,000 shares of the EBRD's authorized capital valued at $828.6 million US. Only $216.2 million US or about 35 per cent of Canada's share subscription is "paid-in". The balance is callable meaning the institution can request the resources in the unlikely event that it requires them to meet its financial obligations to bondholders. Payments for the share subscription are authorized by the *Act*. Each payment to the EBRD is comprised of cash and a promissory note.

As at March 31, 2002, Canada had paid-in shares valued at $167,616,344 US. These foreign currency balances were translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.5942 Cdn).

During the year, transactions included participation and a revaluation adjustment.

Canada's contingent liability for the callable portion of its shares is $612,420,000 US.

International Bank for Reconstruction and Development (World Bank)

This account records Canada's subscriptions to the capital of the International Bank for Reconstruction and Development, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2002, Canada has subscribed to 44,795 shares. The total value of these shares is $5,403,844,825 US, of which $114,341,194 US plus $235,319,638 Cdn has been paid-in. The remaining portion is callable. The foreign portion of the payments was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.5942 Cdn).

During the year, the only transaction was a revaluation adjustment of $2 million.

The callable portion is subject to call by the Bank under certain circumstances. Canada's contingent liability for the callable portion of its shares is $5,069 million US.

International Finance Corporation

This account records Canada's subscriptions to the capital of the International Finance Corporation, which is part of the World Bank Group, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2002, Canada has subscribed to 81,342 shares. These shares have a total value of $81,342,000 US, all of which has been paid-in. The paid-in amounts were translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.5942 Cdn).

During the year, the only transaction was a revaluation adjustment of $1.5 million.

Multilateral Investment Guarantee Agency

This account records Canada's subscriptions to the capital of the Multilateral Investment Guarantee Agency, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2002, Canada has subscribed to 5,225 shares. The total value of these shares is $56,534,500 US, of which $10,732,250 US is paid-in and the remaining portion is callable. These foreign currency balances were translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.5942 Cdn).

During the year, the only transaction was a revaluation adjustment.

The callable portion is subject to call by the Agency under certain circumstances. Canada's contingent liability for the callable portion of its shares is $45,802,250 US.

African Development Bank

This account records Canada's subscriptions to the capital of the African Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts . (including Foreign Affairs and International Trade Votes L35 and L35b, *Appropriation Acts No. 1, No. 2 and No. 4, 2001-2002*).

At year-end, authority had been granted for subscriptions of 6,769 paid-in shares and 73,473 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2002, Canada's participation to the paid-in capital is $112,540,287 Cdn for 6,769 paid-in shares and of these paid-in shares, 2,100 were issued in US dollars. The foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.5942 Cdn). During the year, transactions included participation and a revaluation adjustment

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of $984,917,646 Cdn and $177,333,450 US for a total value of $1,267,622,632 Cdn.

Asian Development Bank

This account records Canada's subscriptions to the capital of the Asian Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year-end, authority had been granted for subscriptions of 12,961 paid-in shares and 172,125 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2002, Canada's participation to the paid-in capital is $235,140,679 Cdn for 12,961 paid-in shares. Of these paid-in shares, 10,591 were issued in US dollars. The foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.5942 Cdn). During the year, an adjustment was made at year-end to revaluate amounts subscribed in foreign currencies.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of $1,533,210,533 US and $596,976,219 Cdn for a total value of $3,041,220,451 Cdn.

Caribbean Development Bank

This account records Canada's subscriptions to the capital of the Caribbean Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts (including Foreign Affairs and International Trade Votes L35 and L35b, *Appropriation Acts No. 1, No. 2 and No 4, 2001-2002*).

At year-end, authority had been granted for subscriptions of 2,278 paid-in shares and 8,124 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2002, Canada's participation to the paid-in capital is $26,812,281 Cdn for 2,278 paid-in shares. These shares were issued in US dollars. The foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.5942 Cdn). During the year, transactions involving paid-in shares included only an adjustment made to revaluate amounts subscribed in foreign currencies.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of $49,001,856 US for a total value of $78,118,758 Cdn.

Inter-American Development Bank

This account records Canada's subscriptions to the capital of the Inter-American Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year-end, authority had been granted for subscriptions of 14,397 paid-in shares and 320,490 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2002, Canada's participation to the paid-in capital is $284,765,599 Cdn for 14,397 paid-in shares. These shares were issued in US dollars. The foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.5942 Cdn). During the year, transactions involving paid-in shares included only an adjustment made to revaluate amounts subscribed in foreign currencies.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of $3,866,208,680 US for a total value of $6,163,509,878 Cdn.

International Monetary Fund—Poverty Reduction and Growth Facility

This account records the loan to the International Monetary Fund in order to provide assistance to debt distressed, low-income countries as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

The total loan authority pursuant to the *Bretton Woods and Related Agreements Act* was set at $550 million or such greater amount as may be fixed by the Governor in Council. The Governor in Council subsequently increased the limit to SDR 700 million.

As at March 31, 2002, Canada has lent a total of 552,648,500 SDR to the Poverty Reduction and Growth Facility. Of this amount, 133,305,900 SDR has been repaid. The outstanding balance of 419,342,600 SDR was translated into Canadian dollars at the year-end closing rate of exchange (1 SDR/$1.98768 Cdn). During the year, transactions included a loan in cash, repayments and an exchange valuation adjustment.

Canada has also made budgetary contributions towards an interest subsidy amounting to 176,397,586 SDR, which do not appear in Table 9.13.

International organizations and associations

These items represent the historical value of payments made by the Canadian Government to working capital funds maintained by international organizations of which Canada is a member. Participation in the financing of these working capital funds, on the basis of the scale of assessments, is prescribed by financial regulations for membership in the organizations. Payments into the funds are not subject to interest or repayment schedules, but are recorded by the organizations as credits from member states. Payments by Canada were authorized by appropriation acts.

Global Environment Facility

This account records the funding of a facility for environmental funding in developing countries in the areas of ozone, climate change biodiversity and international waters as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts. Advances to the Global Environment Facility (GEF) are made in non-negotiable, non-interest bearing demand notes that are later encashed.

During the year, no transactions were made.

As at March 31, 2002, advances to the GEF amounted to $10,000,000 Cdn.

International Development Association

This account records Canada's contributions and subscriptions to the International Development Association (IDA), as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts. The contributions and subscriptions to the Association, which is part of the World Bank Group, are used to lend funds to the poorest developing countries for development purposes, on highly favourable terms (no interest, with a 35 to 40 year maturity and 10 years of grace). Contributions and subscriptions to IDA are made in non-negotiable, non-interest bearing demand notes that are later encashed.

During the year, transactions included participation through the issuance of notes payable.

As at March 31, 2002, Canada's total participation in IDA amounted to $6,166,438,061 Cdn.

International financial institutions

This account records loans and advances for assistance to international financial institutions, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts (including Foreign Affairs and International Trade Votes L30 and L30b, *Appropriation Acts No. 1, No. 2 and No. 4, 2001-2002*).

In certain cases, loans and advances are made using notes payable that are later encashed. During the year, transactions included loans and advances made in cash and through note issuances, encashments of notes issued in previous years and revaluations for foreign currency fluctuations.

Provincial and Territorial Governments

This category records loans to provinces and territories made under relief acts and other legislation.

Table 9.14 presents a summary of the balances and transactions for the various types of loans and advances that have been made to provincial and territorial governments.

TABLE 9.14
PROVINCIAL AND TERRITORIAL GOVERNMENTS

	April 1/2001	Payments and other charges	Receipts and other credits	March 31/2002
	$	$	$	$
NEWFOUNDLAND AND LABRADOR—				
Finance—				
Federal-provincial fiscal arrangements	(4,364,799)	12,352,000	4,368,401	3,618,800
Municipal Development and Loan Board	1,553,779		220,719	1,333,060
Winter capital projects fund	2,836,758			2,836,758
	25,738	*12,352,000*	*4,589,120*	*7,788,618*
Industry—				
Atlantic Development Board carry-over projects	197,851		26,924	170,927
Atlantic Provinces Power Development Act	28,443,677		5,410,442	23,033,235
Atlantic Canada Opportunities Agency—				
Loans to enterprises in Newfoundland and Labrador(1)	481,680		5,000	476,680
	29,123,208		*5,442,366*	*23,680,842*
Total Newfoundland and Labrador	29,148,946	12,352,000	10,031,486	31,469,460
NOVA SCOTIA—				
Finance—				
Federal-provincial fiscal arrangements	(22,986,000)	22,986,000	2,951,000	(2,951,000)
Municipal Development and Loan Board	87,611		15,604	72,007
	(22,898,389)	*22,986,000*	*2,966,604*	*(2,878,993)*
Industry—				
Atlantic Development Board carry-over projects	71,380		71,380	
Total Nova Scotia	(22,827,009)	22,986,000	3,037,984	(2,878,993)
PRINCE EDWARD ISLAND—				
Finance—				
Federal-provincial fiscal arrangements	2,747,640	3,746,000	3,200,380	3,293,260
Municipal Development and Loan Board	216,476		22,912	193,564
Winter capital projects fund	63,079			63,079
	3,027,195	*3,746,000*	*3,223,292*	*3,549,903*
Industry—				
Atlantic Canada Opportunities Agency—				
Comprehensive development plan agreement	3,067,243		1,214,506	1,852,737
Total Prince Edward Island	6,094,438	3,746,000	4,437,798	5,402,640

TABLE 9.14
PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Continued*

	April 1/2001	Payments and other charges	Receipts and other credits	March 31/2002
	$	$	$	$
NEW BRUNSWICK—				
Finance—				
Federal-provincial fiscal arrangements	(12,586,000)	12,586,000	2,367,000	(2,367,000)
Municipal Development and Loan Board	1,070,488		162,005	908,483
	(11,515,512)	*12,586,000*	*2,529,005*	*(1,458,517)*
Industry—				
Atlantic Provinces Power Development Act	9,089,258		1,450,454	7,638,804
Atlantic Canada Opportunities Agency—Special areas and highways agreement	1,073,803		241,419	832,384
	10,163,061		*1,691,873*	*8,471,188*
Total New Brunswick	(1,352,451)	12,586,000	4,220,878	7,012,671
QUEBEC—				
Finance—				
Federal-provincial fiscal arrangements	(110,854,750)	630,824,250	23,277,000	496,692,500
Municipal Development and Loan Board	11,060,021		1,755,321	9,304,700
Total Quebec	(99,794,729)	630,824,250	25,032,321	505,997,200
ONTARIO—				
Finance—				
Federal-provincial fiscal arrangements	170,546,000		252,875,000	(82,329,000)
Mutual fund capital gain refund overpayments(2)	2,103,000,000		773,000,000	1,330,000,000
Total Ontario	2,273,546,000		1,025,875,000	1,247,671,000
MANITOBA—				
Finance—				
Federal-provincial fiscal arrangements	13,742,000	1,631,000	18,959,000	(3,586,000)
Mutual fund capital gain refund overpayments(2)	264,000,000		173,000,000	91,000,000
Total Manitoba	277,742,000	1,631,000	191,959,000	87,414,000
SASKATCHEWAN—				
Agriculture and Agri-Food—Agricultural service centres	83,862	916	37,746	47,032
Finance—				
Federal-provincial fiscal arrangements	13,646,000	11,090,000	33,963,000	(9,227,000)
Municipal Development and Loan Board	21,923		3,836	18,087
	13,667,923	*11,090,000*	*33,966,836*	*(9,208,913)*
Total Saskatchewan	13,751,785	11,090,916	34,004,582	(9,161,881)
ALBERTA—				
Finance—				
Federal-provincial fiscal arrangements	(120,085,000)	166,834,000		46,749,000
Municipal Development and Loan Board	494,502		77,034	417,468
Mutual fund capital gain refund overpayments(2)	1,000,000		1,000,000	
Total Alberta	(118,590,498)	166,834,000	1,077,034	47,166,468

TABLE 9.14

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Concluded*

	April 1/2001	Payments and other charges	Receipts and other credits	March 31/2002
	$	$	$	$
BRITISH COLUMBIA—				
Finance—				
Federal-provincial fiscal arrangements	(30,593,000)	100,066,000		69,473,000
Municipal Development and Loan Board	444,842		78,952	365,890
Mutual fund capital gain refund overpayments[2]	53,000,000		53,000,000	
Total British Columbia	22,851,842	100,066,000	53,078,952	69,838,890
YUKON TERRITORY—				
Finance—				
Federal-provincial fiscal arrangements	(27,001)	27,001	3,262,000	(3,262,000)
Indian Affairs and Northern Development—Government of the Yukon Territory	91,781	801		92,582
Total Yukon Territory	64,780	27,802	3,262,000	(3,169,418)
NORTHWEST TERRITORIES—				
Finance—				
Federal-provincial fiscal arrangements	5,086,000	8,991,000	5,086,000	8,991,000
Total Northwest Territories	5,086,000	8,991,000	5,086,000	8,991,000
NUNAVUT—				
Finance—				
Federal-provincial fiscal arrangements	(292,000)	4,218,000		3,926,000
Total Nunavut	(292,000)	4,218,000		3,926,000
Total	2,385,429,104	975,352,968	1,361,103,035	1,999,679,037

[1] Previously reported in Table 9.15.

[2] Additional information can be found in note 3 iv of Section 1 of this volume.

Federal-provincial fiscal arrangements

These amounts represent underpayments in respect of provincial equalization entitlements under the *Constitution Acts 1867 to 1982*, the *Federal-Provincial Fiscal Arrangements Act*, and other statutory authority. These underpayments are non-interest bearing and are paid in subsequent years.

Municipal Development and Loan Board

Loans have been made, to provinces and municipalities, to augment or accelerate municipal capital works programs.

The loans bear interest at rates from 5.25 percent to 5.625 percent per annum, and are repayable in annual or semi-annual instalments over 15 to 50 years, with final instalments between December 1, 2004 and March 1, 2008.

Winter capital projects fund

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 7.4 percent to 9.5 percent per annum, and are repayable either in annual instalments over 5 to 20 years, or at maturity.

Atlantic Development Board carry-over projects

Loans have been made to finance certain water projects that were carried over from the Atlantic Development Board.

The loans bear interest at rates from 7.5 percent to 8.5 percent per annum, and are repayable over 1 to 6 years at various anniversary amortization dates, with final instalments April 1, 2006.

Atlantic Provinces Power Development Act

Loans have been made to the Atlantic provinces, to assist in the generation of electrical energy by steam driven generators in the provinces, and in the control and transmission of electric energy.

The loans bear interest at rates from 4.5 percent to 8.5 percent per annum, and are repayable in equal annual instalments over the next 12 years, with final instalments due March 31, 2014.

Loans to enterprises in Newfoundland and Labrador

Loans have been made to provide financing to small and medium-sized businesses in Newfoundland.

These loans originated from the Newfoundland and Labrador Development Corporation Limited, of which Canada owned 40 percent of the shares. In an agreement dated March 29, 1989, the Newfoundland government purchased Canada's shares to effect the withdrawal of the Government of Canada from the Corporation. A condition of the withdrawal was that the Government of Canada accept these loans as full payment of moneys owing by the Corporation to Canada. These loans are currently being administered by the Department.

The remaining loans bear interest at rates from 10 percent to 17 percent per annum, and are repayable at various dates.

Comprehensive development plan agreement

Loans have been made to the Province of Prince Edward Island, to assist in financing the realization of a comprehensive and co-ordinated development plan of the province, pursuant to an agreement with the province, whose territory has been designated a "special rural development area".

The loans bear interest at rates from 6.688 percent to 9.375 percent per annum, and are repayable in equal instalments due at various anniversary dates, with final instalments by March 31, 2005.

Special areas and highways agreement—Atlantic Canada Opportunities Agency

Loans have been made to finance the development of community and industrial infrastructure projects for special areas, and for highway development.

Originally, the loans beared interest at rates from 6.3519 percent to 9.5757 percent per annum. As of March 31, the remaining loans bear no interest and are repayable in annual instalments, with final instalments between April 1, 2002 and April 1, 2005.

Mutual fund capital gain refund overpayments

These amounts represent overpayments made to provinces under tax collection agreements for tax years 1997 to 1999 stemming from the misclassification of mutual fund trust capital gains refunds. Recoveries are non-interest bearing and will take place over a 10-year period starting in 2004-2005.

Agricultural service centres

Loans have been made to provincial and municipal authorities, to assist in the construction or expansion of water supply and waste disposal facilities in key agriculture service centres, which are essential to rural adjustment and urban development in the agricultural portion of the Prairie region.

The loans bear interest at rates from 8.6179 percent to 13.4765 percent per annum, and are repayable in annual instalments using the declining balance method of calculation. The final instalment is due March 31, 2004.

Government of the Yukon Territory

Loans have been made to the Government of the Yukon Territory, for the following purposes:

	April 1/2001	Payments and other charges	Receipts and other credits	March 31/2002
Second mortgage	3,751			3,751
Capital expenditures	14,333	51		14,384
Outside parties—				
Capital projects	73,697	750		74,447
	91,781	801		92,582

The loans bear interest at rates from 6.063 percent to 9.500 percent per annum, and are repayable in equal annual instalments over 25 to 35 years, with final instalments between September 15, 2002 and November 24, 2003.

Other Loans, Investments and Advances

This group records loans, investments and advances not classified elsewhere.

Table 9.15 presents a summary of the balances and transactions for the various types of other loans, investments and advances.

TABLE 9.15

OTHER LOANS, INVESTMENTS AND ADVANCES

	April 1/2001	Payments and other charges	Receipts and other credits	March 31/2002
	$	$	$	$
Unconditionally repayable contributions(1)—				
Canadian Heritage		5,671,140		5,671,140
Industry—				
Department	182,466,093		108,985,070	73,481,023
Atlantic Canada Opportunities Agency	375,688,847	25,446,743	42,431,526	358,704,064
Economic Development Agency of Canada for the Regions of Quebec	165,310,034	11,353,115		176,663,149
Western Economic Diversification	136,822,687	3,830,508	35,462,084	105,191,111
	860,287,661	*40,630,366*	*186,878,680*	*714,039,347*
Natural Resources	5,458,529	20,625,126	8,808,450	17,275,205
Total—Unconditionally repayable contributions	865,746,190	66,926,632	195,687,130	736,985,692
Loans and accountable advances—				
Foreign Affairs and International Trade—				
Missions abroad	30,402,880	695,235,995	691,166,292	34,472,583
Personnel posted abroad	11,752,668	12,148,059	12,884,351	11,016,376
	42,155,548	*707,384,054*	*704,050,643*	*45,488,959*
National Defence—				
Imprest accounts, standing advances and authorized loans	30,080,815	366,448,479	362,782,869	33,746,425
Other departments—				
Miscellaneous accountable advances	9,709,280	3,135,503		12,844,783
Miscellaneous accountable imprest and standing advances	16,400,830	4,638,847	18,112	21,021,565
	26,110,110	*7,774,350*	*18,112*	*33,866,348*
Total— Loans and accountable advances	98,346,473	1,081,606,883	1,066,851,624	113,101,732
Other—				
Agriculture and Agri-Food—				
Construction of multi-purpose exhibition buildings	2,846,330		2,669,973	176,357
Canadian Heritage—				
Cultural property				
Citizenship and Immigration—				
Transportation and assistance loans	50,074,539	14,102,572	16,958,705	47,218,406
Finance—				
Canadian Commercial Bank	48,180,437		758,008	47,422,429
Ottawa Civil Service Recreational Association	60,904		12,556	48,348
Financial Consumer Agency of Canada— Advances		7,000,000		7,000,000
	48,241,341	*7,000,000*	*770,564*	*54,470,777*
Fisheries and Oceans—				
Canadian producers of frozen groundfish	128,315			128,315
Haddock fishermen	1,346,337			1,346,337
	1,474,652			*1,474,652*
Foreign Affairs and International Trade—				
Development of export trade (loans administered by Export Development Canada) (formerly Export Development Corporation)	180,743,130	213,818,883	39,569,328	354,992,685
Human Resources Development—				
Direct financing to students	2,612,546,223	1,657,864,302	315,269,772	3,955,140,753
Provincial workers' compensation boards	10,891,155	2,087,513	51,000	12,927,668
	2,623,437,378	*1,659,951,815*	*315,320,772*	*3,968,068,421*

TABLE 9.15

OTHER LOANS, INVESTMENTS AND ADVANCES—*Concluded*

	April 1/2001	Payments and other charges	Receipts and other credits	March 31/2002
	$	$	$	$
Indian Affairs and Northern Development—				
Council of Yukon First Nations—Elders	16,266,073	314,437	585,528	15,994,982
Farm Credit Corporation Guarantee Loans Program[1]	5,627,920	69,346	257,245	5,440,021
First Nations in British Columbia	197,621,205	28,545,988		226,167,193
Indian Economic Development Fund	552,985		14,492	538,493
Indian Economic Development Guarantee Loans Program[1]	674,231	2,330	1,200	675,361
Inuit Loan Fund	82,844		8	82,836
Native claimants	328,923,435	34,623,657	37,254,757	326,292,335
On Reserve Housing Guarantee Loans Program[1]	8,503,950	86,473	271,557	8,318,866
Stoney Band Perpetual Loan		389,619		389,619
Yukon Energy Corporation	29,559,447		272,227	29,287,220
	587,812,090	*64,031,850*	*38,657,014*	*613,186,926*
Industry—				
Company stock option				
Manufacturing, processing and service industries in Canada	110,000,000			110,000,000
National Research Council of Canada—H. L. Holmes Fund		3,256,071		3,256,071
	110,000,000	*3,256,071*		*113,256,071*
National Defence—				
Canadian Forces housing projects	1,703,218		578,746	1,124,472
Pilot Training Program—MILIT-AIR Inc.	696,281,399		35,254,754	661,026,645
	697,984,617		*35,833,500*	*662,151,117*
Natural Resources—				
Hibernia Development Project	73,600,000		9,200,000	64,400,000
Nordion International Inc.	98,000,000		4,000,000	94,000,000
	171,600,000		*13,200,000*	*158,400,000*
Public Works and Government Services—				
Confederation Bridge	732,533,086		23,505,457 [2]	709,027,629
Seized Property Working Capital Account	1,820,741	24,245,519	20,600,759	5,465,501
	734,353,827	*24,245,519*	*44,106,216*	*714,493,130*
Solicitor General—Correctional Service—				
Parolees	15,549	9,804	12,736	12,617
Transport—				
Canadian Airport Authorities[1]		22,682,037	1,261,070	21,420,967
Saint John Harbour Bridge Authority	26,012,850		989,133	25,023,717
St. Lawrence Seaway Management Corporation	723,757		8,025	715,732
	26,736,607	*22,682,037*	*2,258,228*	*47,160,416*
Veterans Affairs—				
Commonwealth War Graves Commission	66,945	1,134 [3]		68,079
Veterans' Land Act Fund—Advances	576,886		413,859	163,027
	643,831	*1,134*	*413,859*	*231,106*
Other departments—				
Miscellaneous		1,805,849	405,804	1,400,045
Subtotal	5,235,963,891	2,010,905,534	510,176,699	6,736,692,726
Add: consolidation adjustment[4]	378,443,000	79,343,000		457,786,000
Total—Other	5,614,406,891	2,090,248,534	510,176,699	7,194,478,726
Total	6,578,499,554	3,238,782,049	1,772,715,453	8,044,566,150

[1] Previously reported as «Accounts receivable» in Section 7 of this volume.

[2] Reflects amortization of the deferred subsidies related to the Confederation Bridge.

[3] This amount represents a revaluation adjustment.

[4] Additional information on consolidated Crown corporations is provided in Section 4 of this volume.

Unconditionally repayable contributions

Unconditionnally repayable contributions are, in substance loans, and are generally made to businesses pursuant to various Acts of Parliament, with various total authorized amounts outstanding. These loans are aimed at stimulating economic development or for assistance. They bear various interest rates, some of which have concessional terms, and are repayable at various due dates with final installments due within up to 10 years of initial disbursement. These loans were included in "Accounts Receivable" of the Government and were presented in Section 7 of this Volume in 2000-2001 and prior years.

Missions abroad

Non-interest bearing advances have been made for interim financing of expenditures at missions abroad, pending distribution to appropriations of Foreign Affairs and International Trade and other departments and agencies.

The total amount authorized to be outstanding at any time is $50,000,000.

Personnel posted abroad

A working capital advance account was established to finance loans and advances to employees posted abroad, including employees of other Government departments and agencies, as well as medical advances to locally-engaged staff.

The total amount authorized to be outstanding at any time is $22,500,000.

The closing balance consists of loans to employees, $7,878,324; advances for medical expenses, $949,904; advances for workmen's compensation, $88,474; security and other deposits under Foreign Service Directives, $647,278; and, school and club debentures, $1,452,396.

The loans to employees bear interest at rates from 3 percent to 5 percent per annum, and are repayable over 1 to 4 years, with final instalments between April 1, 2002 and March 1, 2006.

Imprest accounts, standing advances and authorized loans

This account was established for the purpose of financing: *(a)* public funds imprest and public funds advance accounts; *(b)* standing advances; *(c)* authorized loans and advances to employees posted abroad; and, *(d)* authorized recoverable advances to establish military messes and canteens.

The total amount authorized to be outstanding at any time is $120,000,000, as last amended by National Defence Vote L11b, *Appropriation Act No. 4, 2001-2002*.

Miscellaneous accountable advances

The closing balance reflects amounts outstanding in the hands of departments, agencies and individuals, at year end, to be expended in the following year.

Miscellaneous accountable imprest and standing advances

This account is operated to provide imprest funds, accountable advances and recoverable advances to departments and agencies.

The total amount authorized to be outstanding at any time is $22,000,000.

Construction of multi-purpose exhibition buildings

Loans have been made to finance the construction of multi-purpose exhibition buildings.

The loans bear interest at rates from 7.432 percent to 9.351 percent per annum, and are repayable over 20 to 30 years, with final instalments between May 31, 2002 and June 30, 2006.

Cultural property

Loans have been made to institutions and public authorities in Canada, for the purchase of objects in respect of which export permits have been refused under the *Cultural Property Export and Import Act*, or for the purchase of cultural property situated outside Canada which is related to the national heritage.

Although authority for additional loans was provided by Canadian Heritage Vote L10, *Appropriation Acts No. 1 and No. 2, 2001-2002*, no loans were made during the year. The total loan authority is $10,000 per year.

Transportation and assistance loans

Section 119 of the *Immigration Act* authorizes the making of loans to immigrants and other such classes of persons.

The total amount authorized to be outstanding at any time is $110,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

a) repayable by monthly instalments over 1 to 5 years, with a possible deferment of 2 years, bearing interest at rates from 4.54 percent to 15 percent per annum, with final instalments between April 1, 2002 and April 1, 2009, $42,943,396; and,

(b) repayable by monthly instalments over 1 to 5 years, with a possible deferment of 2 years, non-interest bearing, with final instalments between April 1, 2002 and April 1, 2009, $4,275,010.

During the year, loans totalling $1,757,203 were written off by Citizenship and Immigration Vote 2b, *Appropriation Act No. 4, 2001-2002*.

Canadian Commercial Bank

Advances have been made to the Canadian Commercial Bank representing the Government's participation in the support group as authorized by the *Canadian Commercial Bank Financial Assistance Act*. These funds represent the Government's participation in the loan portfolio that was acquired from the Bank and the purchase of outstanding debentures from existing holders.

Ottawa Civil Service Recreational Association

Loans have been made to the Ottawa Civil Service Recreational Association, to assist in the building and development of the W Clifford Clark Memorial Centre.

The remaining loan bears interest at the rate of 4.25 percent per annum, and is repayable in equal semi-annual instalments over 45 years, with the final instalment due September 30, 2005.

Financial Consumer Agency of Canada—Advances

Interest bearing advances have been made to defray the cost of operation of the Agency pursuant to Section 13(1) of the *Financial Consumer Agency of Canada Act*.

The advances are repayable within one year.

Canadian producers of frozen groundfish

Loans have been made to Canadian producers of frozen groundfish, canned and frozen crabmeat, and canned and frozen lobster meat, to assist in the financing of inventories.

The loans bore interest at the rate of 13 percent per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1987. These loans are deemed unrecoverable and parliamentary authority is required to write off the balance.

Haddock fishermen

Loans have been made to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975, pursuant to an agreement under the International Agreement for the Northwest Atlantic Fisheries. The total loan authority is $1,650,000.

The loans bore interest at the rate of 8 percent per annum, and were repayable in equal annual instalments over 4 years, with the final instalment in 1979.These loans are deemed unrecoverable and parliamentary authority is required to write off the balance.

Development of export trade

Pursuant to section 23 of the *Export Development Act*, the Governor in Council may authorize the Corporation to make loans where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

Prior to April 1, 1987, these loans were made under non-budgetary authority. Since April 1, 1987, interest-free or low interest bearing loans are made under budgetary authority because of their concessional nature. Any similar loans that were issued prior to April 1, 1987 are fully provided for in the allowance for valuation of assets.

The following table presents the balances and transactions for the loans made to the private sector, together with their terms and conditions of repayments. The subtotal of loans to the private sector includes, where applicable, total payments made under both budgetary and non-budgetary authorities. Total payments made under budgetary authority are deducted as a lump sum amount under the caption "budgetary treatment".

	April 1/2001	Payments and other charges Payments or other charges [1]	Payments and other charges Revaluation	Receipts and other credits Receipts or other credits [2]	Receipts and other credits Revaluation	March 31/2002
	$	$	$	$	$	$
NON-BUDGETARY LOANS						
(a) 1 to 5 year term, 5.93 percent (London Interbank Offered Rate (LIBOR)) to 8.5 percent interest per annum, with final repayments between February 1995 and February 2001[3]:						
Brazil	5,215,917		55,883			5,271,800
Iran	16,981,658			11,232,110	28,350	5,721,198
South Africa	59,203,539		2,751,543	7,148,100		54,806,982
	81,401,114		*2,807,426*	*18,380,210*	*28,350*	*65,799,980*
(b) 6 to 10 year term, 5.93 percent (LIBOR) interest per annum, with final repayments June 2004:						
Antigua	36,503,007		777,160	796,007		36,484,160
Jordan	9,642,477			1,521,579	102,276	8,018,622
Kyrgyzstan	46,007,500		165,418	12,958,333		33,214,585
	92,152,984		*942,578*	*15,275,919*	*102,276*	*77,717,367*
(c) 1 to 15 year term, 7.5 percent to 8.5 percent interest per annum, with final repayments between April 2004 and October 2018:						
United States		205,260,619	4,099,423			60,042
Total—Non-budgetary	173,554,098	205,260,619	7,849,427	33,656,129	130,626	2,877,389
BUDGETARY LOANS						
(a) 11 to 15 year term, 8.5 percent interest per annum, with final repayments between October 1983 and September 2001[3]:						
Antigua	4,183,657			1,786,192	632,759	1,764,706
(b) 16 to 20 year term, 0 percent interest per annum, with final repayments in June 2012:						
Spain	21,349,995			531,192	227,427	20,591,376
Thailand	7,729,261		82,810			7,812,071
(c) 40 year term, 0 percent interest per annum, with final repayment in March 2036:						
Antigua	3,005,375		626,027	1,283,130		2,348,272
Subtotal—Budgetary	36,268,288		708,837	3,600,514	860,186	32,516,425
Less: budgetary treatment	29,079,256			1,321,873		30,401,129
Total—Budgetary	7,189,032		708,837	4,922,387	860,186	2,115,296
Total	180,743,130	205,260,619	8,558,264	38,578,516	990,812	354,992,685
SUMMARY						
Total—Non-budgetary	173,554,098	205,260,619	7,849,427	33,656,129	130,626	352,877,389
Total—Budgetary	36,268,288		708,837	3,600,514	860,186	32,516,425
Total	209,822,386	205,260,619	8,558,264	37,256,643	990,812	385,393,814
Less: budgetary treatment	29,079,256			1,321,873		30,401,129
Total	180,743,130	205,260,619	8,558,264	38,578,516	990,812	354,992,685

---

[1] Payments or other charges may include transactions such as loans, adjustments, etc.
[2] Receipts or other credits may include transactions such as repayments, forgiveness, etc.
[3] The terms for these loans are presently under review.

Direct financing to students

Direct loans to students

Loans issued on or after August 1, 2000 are operated under the authority of section 6.1 of the *Canada Student Financial Assistance Act*, which authorizes the Minister of Human Resources Development to enter into loan agreements directly with any qualifying student. Agreements are subject to the terms and conditions approved by the Governor in Council, on the recommendation of the Minister of Human Resources Development with the concurrence of the Minister of Finance.

The total amount of loans outstanding may not exceed fifteen billion dollars, except as otherwise provided by an Appropriation Act or other Act of Parliament.

The total amount of loans outstanding as at March 31, 2002 amounts to $2,882,586,945, ($1,415,271,522 as at March 31, 2001).

Guaranteed and risk-shared student loans

Loans issued prior to August 1, 2000 includes loans outstanding which are amounts related to student loans subrogated to the Crown under the *Canada Student Loans Act* and under the *Canada Student Financial Assistance Act*, amounting to $1,072,553,808 as at March 31, 2002, ($1,197,274,701 as at March 31, 2001).

Provincial workers' compensation boards

This account is operated under the authority of subsection 4(6) of the *Government Employees Compensation Act*, to provide operating funds to enable provincial compensation boards to administer the *Act* on behalf of the Crown, and pay claims to Canadian Government employees injured in the course of their employment.

The total amount of advances that is authorized to be made to all provincial workers' compensation boards is not to exceed three months' disbursements for compensation.

The advances are non-interest bearing and are to be repaid on termination of agreements with provincial boards.

Council of Yukon First Nations—Elders

Loans have been made to the Council of Yukon First Nations, to provide interim benefits to elderly Yukon Indians pending settlement of Yukon Indian land claims.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L30, *Appropriation Acts No. 1 and No.2, 2001-2002*.

The terms and conditions of the loans are as follows:

(a) loans made before an agreement-in-principle for the settlement of a claim is reached are non-interest bearing;

(b) loans made after the date on which an agreement-in-principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,

(c) loans are due and payable, as to principal and interest, on the date on which the claim is settled or on a date fixed in the agreement, which shall be not later than March 31, 2003, whichever date is earlier.

All the loans outstanding at year end bear interest at rates from 2.67 percent to 9.46 percent per annum.

Farm Credit Corporation Guarantee Loans Program

The Farm Credit Corporation guarantee loans program was discontinued as of November 14, 1989. The program will continually decrease in size as the Farm Credit Corporation guarantees expire.

Out of the $1.7 billion authority for the On Reserve Housing program, $46,755 has been set aside to cover the existing Farm Credit Corporation guarantees.

The debt is non-interest bearing.

First Nations in British Columbia

Loans have been made to First Nations in British Columbia, to support their participation in the British Columbia Treaty Commission process related to the research, development and negotiation of treaties.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L25, *Appropriation Acts No. 1 and No.2, 2001-2002*.

The terms and conditions of the loans are as follows:

(a) loans made before an agreement-in-principle for the settlement of a treaty is reached are non-interest bearing;

(b) loans made after the date on which an agreement-in-principle for the settlement of a treaty has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,

(c) loans are due and payable by the First Nations and will pay the loan on the earliest of the following dates:

(i) date on which the treaty is settled;

(ii) twelfth anniversary of the first loan advance to the First Nations under the earliest First Nations funding agreement;

(iii) seventh anniversary after the signing of an agreement-in-principal, or;

(iv) date the federal minister demands payment of the loans due to an event of default under this agreement or under any First Nation's funding agreement.

The interest-bearing and non-interest bearing portions of the loans outstanding at year end are $48,777,175 and $177,390,018 respectively. The rate is 6 percent per annum for the interest-bearing portion.

Indian Economic Development Fund

Loans have been made for the purposes of economic development of Indians, to Indians or Indian bands, or to individuals, partnerships or corporations, the activities of which contribute or may contribute to such development.

The total amount authorized to be outstanding at any time is $48,550,835, as last amended by Indian Affairs and Northern Development Vote 7b, *Appropriation Act No. 4, 1996-97.*

The loans bear interest at rates from 7 percent to 11.25 percent per annum, and are repayable over 1 to 6 years, with final instalments between April 1, 2002 and April 1, 2008.

Indian Economic Development Guarantee Loans Program

The Indian Economic Development Guarantee authority, established under Vote L53(b), *Appropriation Act No.1, 1970*, amended under P.C., 1977-3608, authorized the department to guarantee loans for Indian businesses on a risk-sharing basis with commercial lenders. The guarantee level is not to exceed at any time $60,000,000, less the total amount of payments made to implement previous guarantees under that authority.

Simple interest, usually based on a percentage plus the prime rate, will accrue on the debt after payout. All payments, including accrued interest, remain as a debt of the client until recovered in full.

Inuit Loan Fund

Loans have been made to individual Inuit or groups of Inuit, to promote commercial activities and gainful occupations. Loans have also been made to co-operative associations, credit unions, caisses populaires or other credit societies incorporated under provincial laws, where the majority of members are Inuit, or to corporations incorporated under the laws of Canada, or provincial laws, where the controlling interest is held by Inuit.

The total amount authorized to be outstanding at any time is $6,633,697, as last amended by Indian Affairs and Northern Development Vote 37b, *Appropriation Act No.4, 1995-96.*

One loan is remaining with an interest rate of 9.75 percent per annum, and is repayable over 2 years, with final instalments between April 1, 2002 and February 2, 2004.

Native claimants

Loans have been made to native claimants, to defray the costs related to the research, development and negotiation of claims.

During the year, loans were authorized by Indian Affairs and Northern Development Votes L20 and L20a, *Appropriation Acts No. 1, No. 2 and No. 3, 2001-2002.*

The terms and conditions of the loans are as follows:

(a) loans made before an agreement-in-principle for the settlement of a claim is reached are non-interest bearing;

(b) loans made after the date on which an agreement-in-principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,

(c) loans are due and payable as to principal and interest on the date on which the claim is settled, or on a date fixed in the agreement, which shall be not later than March 31, 2010, whichever date is earlier.

The interest bearing and the non-interest bearing portions of the loans outstanding at year end are $158,823,883 and $167,468,452 respectively. Rates are from 2.47 percent to 11.89 percent per annum for the interest-bearing portion.

On Reserve Housing Guarantee Loans Program

On Reserve Housing guarantees provide needed support to Indian or Indian bands residing on reserves or crown land. Reserves are, as such, non mortgageable and the ministerial guarantee provides security to the lending institution in the event of a default by the client.

The total amount authorized to be outstanding at any time is $1.7 billion (of which $46,755 has been set aside for the Farm Credit Canada Program existing guarantees), as last amended by Indian Affairs and Northern Development Vote 5, *Appropriation Act No.3, 1972*, Indian Affairs and Northern Development Vote 5d, *Appropriation Act No.1, 1977* and Indian Affairs and Northern Development Vote 6b, *Appropriation Act No.3, 1993-94.*

If a loan made under the Minister's guarantee goes into default, the lender has resource to the Minister for reimbursement. In 1987, a reserve for losses of $2 million per annum was established within the department's reference levels to cover all three Guarantee Loan Programs administered by Indian Affairs and Northern Development. Such payments remain a debt of the First Nation to the Crown and interest is accrued and capitalized on these debts at the contract interest rate applicable at the time the loan was assigned to the minister. Recovery of the debt is made to the extent possible, from the security used as collateral, such as trust money or land claim funds, or through repayment agreements.

Stoney Band Perpetual Loan

In 1946, loans were made to Stoney Band of Alberta for land acquisition beyond their treaty entitlement.

A loan of $500,000 was made to purchase additional land. Under the terms of the agreement, as stated in Treasury Board Minutes, P.C. 2/1437 dated April 11, 1946, the Band assigned monies accruing to them, from the rental of their water resources to provide interest payments at the rate of 3 percent annually on the amount of the loan that had actually been expended. In the same agreement, the Band resolved that the Department allot $200,000 to the Pekisko Group, and $300,000 for the additions to Morley Reserve.

Yukon Energy Corporation

In accordance with subsection 4(2) of the *Northern Canada Power Commission Yukon Assets Disposal Authorization Act*, the Northern Canada Power Commission (formerly a Crown corporation) transferred its assets in the Yukon Territory to the Yukon Energy Corporation effective March 31, 1987.

Loans have been made to assist the Yukon Energy Corporation in acquiring the Northern Canada Power Commission Yukon Assets pursuant to subsection 7(1) of the *Northern Canada Power Commission Yukon Assets Disposal Authorization Act*.

The loans for the Flexible Term Note (FTN) bear interest at the rate of 7 percent per annum and are repayable in equal principal annual instalments of $1,000,000 plus interest with the final instalment on January 1, 2028. The instalment is subject to certain principal deferral and interest abatement provisions depending on the sales volume of electrical power. Clause 2 of the Flexible Term Note allows for reduced payments when sales on the Whitehorse-Aishihik-Faro (WAF) System are less than 310 GWH per year. The level of sales did not exceed 310 GWH this fiscal year. Furthermore, interpretation of the FTN relating to the sales of power is currently under discussion between the Department and theYukon Energy Corporation.

Company stock option

Pursuant to section 14 of the *Department of Industry Act*, this account establishes authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council,

(a) to take, purchase, exercise, assign or sell, on behalf of Her Majesty in Right of Canada, a stock option in a company in connection with the provision of a loan, insurance of a loan, or contribution made to the company by Her Majesty under a program authorized by the Governor in Council where, in the opinion of the Minister,

(i) it is necessary to take, purchase, exercise, assign or sell the stock option in order to permit Her Majesty in Right of Canada to benefit from the purchase; or

(ii) it is necessary to take, purchase, exercise, assign or sell, the stock option in order to protect the Crown's interest in respect of a loan made or insured, or contribution made; and

(b) to authorize the sale or other disposition of any capital stock acquired.

During the year, additional purchases were authorized by Industry Vote L10, *Appropriation Acts No. 1 and No. 2, 2001-2002.*

Manufacturing, processing and service industries in Canada

This account records loans made to persons engaged or about to engage or assist in manufacturing, processing or service industries in Canada in order to promote the establishment, improvement, growth, efficiency or international competitiveness of such industries or to assist them in their financial restructuring.

During the year, additional loans were authorized by Industry Vote L15, *Appropriation Acts No. 1 and No. 2, 2001-2002.*

There is one remaining loan which is interest free unless it goes into default, and otherwise is repayable at maturity on April 1, 2017.

H. L. Holmes Fund

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of H. L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H. L. Holmes Award on an annual basis. These awards will provide the opportunity to Post-Doctoral students to study at world famous Graduate Schools or Research Institutes under outstanding research persons.

Canadian Forces housing projects

Advances have been made to the Canada Mortgage and Housing Corporation, in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian Forces.

The loans bear interest at rates from 4 percent to 5.75 percent per annum, and are repayable over 35 to 48 years, with final instalments between August 1, 2001 and November 1, 2010.

Pilot Training Program—MILIT-AIR Inc.

The Government of Canada and Bombardier Inc. entered into an agreement for the creation of a military fighter pilot training program to be made available to the Canadian Forces as well as the military forces of other nations who choose to participate. MILIT-AIR Inc. was formed as an independent entity for the sole purpose of acquiring assets required for the program and making such assets available to Bombardier Inc. Under the agreement, the Government of Canada is obligated to pay annual tuition payments for training of military fighter pilots over a period of 20 years. The payments will be used to retire $720 million at 5.75 percent semi-annual secured bonds issued in May 1998 by MILIT-AIR Inc. to finance the acquisition of assets for the Program.

As a result of these financial arrangements, the Government of Canada has recorded a liability of $687 million, offset by deferred payments. These deferred payments will be amortized over the 21-year period ending on December 30, 2021.

Hibernia Development Project

Loans have been made to facilitate the implementation of the Hibernia Development Project pursuant to section 14 of the *Department of Industry Act*.

Loan agreements were signed between Canada and each of the three companies involved in the 1993 purchase of Gulf Canada's Hibernia share. Loans of $132 million were provided to owners to assist in offsetting the tax consequences of not being able to use the deductions generated by the Hibernia Development Project in the calculation of the companies' taxable income.

Loans in the amount of $66 million were made on June 30, 1995 as authorized by Natural Resources Vote L15, *Appropriation Acts No. 1 and No. 2, 1995-96*. The remaining $66 million was loaned on July 2, 1996.

Loans are interest-free and are repayable in 10 equal annual instalments commencing June 30, 1999, with the final instalment on June 30, 2008.

Nordion International Inc.

A $100 million loan has been made to Nordion International Inc. for the construction of two nuclear reactors and related processing facilities to be used in the production of medical isotopes pursuant to an agreement reached on June 28, 1996 between MDS Health Group Ltd., Nordion International Inc. and Natural Resources Canada.

The secured loan is interest-free and fully repayable over 15 years commencing 42 months after the first loan drawdown was made.

Confederation Bridge

Under the *Northumberland Strait Crossing Act*, the Government is obligated to pay an annual subsidy of $41.9 million (1992 dollars) to Strait Crossing Finance Inc., a wholly-owned corporation of the Province of New Brunswick, related to the construction of the Confederation Bridge. Payments of the annual subsidy began on May 31, 1997 and will continue for 35 years. The payments will be used to retire $661 million of 4.5 percent real rate bonds issued in October 1993 by Strait Crossing Finance Inc. to finance the construction of the bridge.

On April 1, 2001, the fifth payment of the annual subsidy was made in the amount of $48.3 million. This payment represents payment of principal in the amount of $17.4 million and interest expense of $30.9 million. The interest rate is 4.009 percent and the present value of the annual cash payment is $48.3 million.

As a result, the Government of Canada has a recorded liability of $753 million offset by deferred subsidies of $709 million which will be amortized to expenditures over the 35-year period ending on April 30, 2032.

The deferred subsidies will be amortized over the 35-year period on a straight-line basis resulting in amortization expense for 2001-2002 of $23.5 million.

Seized Property Working Capital Account

This account was established by section 12 of the *Seized Property Management Act*. Expenses incurred, and advances made, to maintain and manage any seized or restrained property and other properties subject to a management order or forfeited to Her Majesty, are charged to this account. This account is credited when expenses and advances to third parties are repaid or recovered and when revenues from these properties or proceeds of their disposal are received and credited with seized cash upon forfeiture.

The total amount authorized to be outstanding at any time is $50,000,000.

Any shortfall between the proceeds from the disposition of any property forfeited to Her Majesty and the amounts that were charged to this account and that are still outstanding, is charged to a Seized Property Proceeds Account and credited to this account.

Parolees

Loans have been made to parolees and individuals under mandatory supervision, to assist in their rehabilitation.

The total amount authorized to be outstanding at any time is $50,000.

The loans are non-interest bearing and are repayable before the expiration of the parole period, or within one year from the date the loans were made, whichever period is the shorter. The repayment of a loan or any part thereof may be forgiven by the Solicitor General, if certain conditions are met.

During the year, loans totalling $6,018 were forgiven pursuant to Solicitor General Vote L103b, *Appropriation Act No. 1, 1969*.

Canadian Airport Authorities

The loans stems from agreements regarding the transfer of chattels and consumable stock to individuals authorities (12) upon transfer of the management, operation and maintenance responsibilities to the authority under the National Airports Policy.

The loans portfolio consist of 12 non-interest bearing loans to Canadian Airport Authorities issued in the years 1997-2002.

Previously, they were reported as accounts receivable.

Saint John Harbour Bridge Authority

Advances have been made to the Saint John Harbour Bridge Authority in connection with the financing, construction and operation of a toll bridge across the harbour of Saint John, NB. The total amount of advances in each year is to be based on the difference for the year between the operating and financing costs of the toll bridge, and the revenue of the Bridge Authority, repayable when the revenue of the Bridge Authority for the year exceeds the amount of the operating and financing costs for such year.

On April 1, 1990, a new agreement was signed. This agreement called for the consolidation of all debts into one non-interest bearing loan. The Authority will remit excess funds from the operation of the bridge to the Government on an annual basis to repay the debt.

St. Lawrence Seaway Management Corporation

This account was established by subsection 80(1) of the *Canada Marine Act*. Loans previously managed by the St. Lawrence Seaway Authority are now managed by the St. Lawrence Seaway Management Corporation in accordance with an agreement between the Department of Transport and the Corporation. The repayments of these loans are recorded in this account.

These loans bear interest at rates from 7 percent to 9.5 percent per annum, and are repayable at monthly rates, with the final instalment of the existing terms being March 2004.

Commonwealth War Graves Commission

Advances have been made to the working capital fund of the Commonwealth War Graves Commission, to maintain graves and cemeteries.

At year end, the balance of the advances was £30,000 UK. This balance was converted to Canadian dollars, using the year-end rate of exchange.

The advances are non-interest bearing and have no fixed terms of repayments.

Veterans' Land Act Fund

Advances

Advances have been made, under Parts I and III of the *Veterans' Land Act*, for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment, and protection of security. The total amount authorized to be outstanding at any time is $605,000,000.

Allowance for conditional benefits

A provision equal to 1/10 of the benefits to veterans was established each year up to and including 1978-79. Since that time, a forecast of requirements has been performed each year, and provisions are established as necessary. These provisions are charged to expenditures and credited to the allowance for conditional benefits account. This account represents the accumulated net provisions for benefits to veterans in the form of forgiveness of loans authorized by the *Veterans' Land Act*. These benefits come into effect only after certain conditions are fulfilled by the veterans. At the end of 10 years, the conditions having been met, the accumulated provision is charged to the allowance for conditional benefits account, and credited to the veteran's loan account.

Other departments—Miscellaneous

This account represents amounts outstanding in the hands of departments, agencies and individuals, at year end. This group records loans, investments and advances not classified elsewhere.

Allowance for Valuation

In accordance with the comprehensive policy on valuation, assets are subject to an annual valuation to reflect reductions from the recorded value to the estimated realizable value.

The allowance for valuation, for loans, investments and advances, represents the estimated losses on the realization of the loans, investments and advances included in the accounts of Canada at year end.

SECTION 10

2001-2002

PUBLIC ACCOUNTS OF CANADA

Other Information Related to the Financial Statements

CONTENTS

	Page
Contractual commitments	10.2
Insurance programs of agent enterprise Crown corporations	10.15
Contingent liabilities	10.17
International organizations	10.20

OTHER INFORMATION RELATED TO THE FINANCIAL STATEMENTS

This section contains detailed information related to the following:

—contractual commitments;

—insurance programs of agent enterprise Crown corporations;

—contingent liabilities; and,

—international organizations.

Contractual Commitments

A contractual commitment represents a legal obligation to outside organizations or individuals as a result of a contract. The nature of Government activities requires negotiation of contracts that are significant in relation to its current financial position or that will materially affect the level of future expenditures. In the case of contractual commitments to international organizations, some will result in future budgetary expenditures while others will result in non-budgetary payments.

Contractual commitments can be classified into five main categories: transfer payment agreements (grants and contributions), fixed assets and purchases, operating and capital leases, international organizations and benefit and pension plans.

Major capital assets of the Government are either purchased outright or leased. Where a lease transfers substantially all of the benefits and risks incidental to ownership of the property to the lessee, it is considered a capital lease. All other leases are classified as operating leases.

All outstanding contractual commitments of $10 million or more per project at year end are reported in the case of fixed assets, purchases, operating leases and transfer payment agreements. All capital lease arrangements with total minimum lease payments remaining at year end in excess of $1 million per contract are reported. For international organizations, all contractual commitments in excess of $1 million at year end are reported.

While no details are provided in this section, as indicated in Note 12 to the audited financial statements in Section 1 of this volume, estimated annual expenditures under the *Pension Act* for disability and death arising from military service will approximate $1,420 million per year over the next few years.

The Government also provides pensions to certain members of the Canadian Forces under the *Defence Services Pension Continuation Act* and the Royal Canadian Mounted Police (RCMP) under the *Royal Canadian Mounted Police Pension Continuation Act*. The estimated total obligations of these plans amount to $45 million and $80 million respectively.

In accordance with the Government's significant accounting policies, the contractual commitments of consolidated Crown corporations are included with those of the Government.

Table 10.1 summarizes these contractual commitments. Details of the first four types of contractual commitments will be found in other tables in this section.

TABLE 10.1

CONTRACTUAL COMMITMENTS
(in millions of dollars)

	Transfer payments	Acquisition of property and purchases	Operating and capital leases	International organizations	Other	Total
Information from:						
Table 10.3	17,022	8,021	2,403			27,446
Table 10.4			2,306			2,306
Table 10.6				2,993		2,993
Pension plans for veterans					7,102	7,102
Liability under continuation acts					125	125
Total	17,022	8,021	4,709	2,993	7,227	39,972

Table 10.2 summarizes the information presented in Table 10.1 to indicate the minimum amounts required to satisfy obligations under contractual commitments each year from 2003 to 2007 inclusive, and a total for amounts due in the year 2008 and subsequently.

TABLE 10.2

SCHEDULE OF MINIMUM PAYMENTS

(in millions of dollars)

Minimum payments to be made in:	Transfer payment agreements	Acquisition of fixed assets and purchases	Commitments under operating and capital lease arrangements	Commitments to international organizations	Benefit and pension plans	Total
2003	5,005	2,152	378	891	1,417	9,843
2004	3,745	1,345	383	633	1,432	7,538
2005	3,306	804	339	566	1,468	6,483
2006	2,542	611	307	899	1,459	5,818
2007	2,051	478	301	4	1,451	4,285
2008 and subsequently	373	2,631	3,001			6,005
Total	17,022	8,021	4,709	2,993	7,227	39,972

Transfer Payment Agreements, Fixed Assets, Purchases and Operating Leases

Table 10.3 provides details of contractual commitments that involve transfer payment agreements, fixed assets, purchases and operating leases. It discloses individual contractual commitments by category and by entity. Contractual commitments are summarized in Note 12 to the audited financial statements in Section 1 of this volume.

Transfer payment agreements are irrevocable contracts to provide funding to other levels of governments, organizations or individuals.

Fixed assets are tangible, durable items of value, including major additions or alterations thereto, including military equipment and land, from which benefits are expected to be derived during their useful life.

Purchase commitments are commitments supported by a contract to supply goods or services. An operating lease is a lease in which the lessor does not substantially transfer all the benefits and risks incident to ownership of property to the lessee.

TABLE 10.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2002

(in millions of dollars)

					Outstanding commitments to be disbursed by March 31					
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	2003	2004	2005	2006	2007	2008 and subsequently
Transfer payment agreements—										
Canada Mortgage and Housing Corporation (Government account)—										
Social Housing Program	29,366(1)	29,366	20,803	8,563(2)	1,741	1,728	1,692	1,708	1,694	
Agriculture and Agri-Food Canada—										
Province of Saskatchewan—Prairie Grain Roads Program	73	73	14	59	15	15	15	14		
Province of Manitoba—Prairie Grains Road Program	16	16		16	4	4	4	4		
Health—										
Indian and Northern Health Services	1,196	1,196	831	365	143	101	79	33	9	
Moose Factory Hospital	60	60	15	45	15	15	15			
National Aboriginal Health Organization	28	28	18	10	5	5				
Canadian International Development Agency—										
Geographic Programs	419	419	152	267	70	84	52	35	12	14
Partnership Program	263	263	116	147	48	27	20	19	15	18
Country in Transition Program	81	81	43	38	9	12	9	7	1	
Multilateral Program	47	47	22	25	22	3				
Citizenship and Immigration—										
Canada-Quebec Accord	647	647	112	535	107	107	107	107	107	
Canada-Manitoba Accord	33	33	5	28	6	6	6	5	5	
Canada-British Columbia Accord	249	249	44	205	41	41	41	41	41	
Canadian Heritage—										
Contributions—										
Protocol for Agreements between Canada and the provincial and territorial governments for special measures to invest in education	69	69	38	31	15	14	2			
Council of Ministers of Education—Official languages monitors and scholarships for Summer language courses	56	56	37	19	19					
National Association of Friendship Center	73	73	14	59	15	15	15	14		
Protocol for Agreements between Canada and the provinces and territorial governments for Minority-Language Education and Second Language Instruction	494	494	335	159	159					
Completion and full development of French-Language colleges in Ontario	33	33	20	13	6	7				
School Governance in Ontario	90	90	72	18	18					
Indian Affairs and Northern Development—										
Comprehensive Land Claims Agreement—										
Indian and Inuit Affairs	379	379	151	228	55	51	52	44	4	22
Northern Affairs	150	150	136	14	11	3				
Alternative Funding Arrangement	163	163	119	44	44					
Financial Transfer Arrangement	1,917	1,917	1,006	911	355	247	200	100	9	
Comprehensive Funding Arrangement	667	667	236	431	233	53	53	46	46	

10 . 4 OTHER INFORMATION RELATED TO THE FINANCIAL STATEMENTS

TABLE 10.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2002—*Continued*

(in millions of dollars)

					Outstanding commitments to be disbursed by March 31					
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	2003	2004	2005	2006	2007	2008 and subsequently
Canada First Nations Funding Agreement	1,070	1,070	434	636	214	187	186	49		
DIAND/First Nations Funding Arrangement	585	585	226	359	117	111	100	31		
Mushuau Innu Relocation Agreement	144	144	105	39	39					
Contribution Agreement	284	284	39	245	32	36	48	43		86
Grant Agreement	100	100	49	51	10	10	10	10	11	
Atlantic Canada Opportunities Agency—										
Economic Development Programs—										
Canada/Newfoundland Comprehensive Economic Development Agreement	67	67	35	32	18	14				
Canada/Newfoundland Agreement on Economic Renewal (TAGS-ER)	74	73	72	1(3)	1					
Canada/Newfoundland Agreement for the Economic Development Component of the Canadian Fisheries Adjustment and Restructuring Initiative	65	65	55	10	10					
Canada/Nova Scotia Co-operation Agreement on Economic Diversification	183	181	174	7(3)	3	4				
Canada/New Brunswick Regional Economic Development Agreement	216	216	192	24	14	7	3			
Canada/Newfoundland Infrastructure Program Agreement	51	51	2	49	16	15	11	7		
Canada/Prince Edward Island Infrastructure Program Agreement	13	13		13	8	3	2			
Canada/Nova Scotia Infrastructure Program Agreement	65	65		65	26	12	14	13		
Canada/New Brunswick Infrastructure Program Agreement	55	55	2	53	19	10	11	13		
Industry—										
Bioniche Life Science Inc.	17	17	3	14	7	5	2			
Coltec Aerospace Canada Ltd.	47	47	8	39	10	15	11	3		
Honeywell ASCA Inc.	54	54	23	31	17	14				
Ifire Technology Inc.	30	30	17	13	13					
Laboratoires Aeterna Inc.	29	29	14	15	2	3	10			
Messier-Dowty Inc.	26	26	10	16	7	7	2			
The Canadian Institute for Advanced Research—operations	46	28	28	(3)						
CAE Inc. - Visual technologies	80	80	25	55	22	17	12	4		
Pratt & Whitney Canada Inc.	151	151	129	22	22					
Canarie Inc.—Phase 3 Advanced applications development	78	78	21	57	32	25				
Aventis Pasteur Ltd—Cancer Vaccines	60	60	21	39	6	7	7	9	10	
International Telecommunication Union—ITU operations	79	79	50	29	7	7	7	8		

TABLE 10.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2002—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					
					2003	2004	2005	2006	2007	2008 and subsequently
Shire Biochem Inc.—recombinant vaccine technology	80	80	14	66	5	16	15	16	11	3
Rolls-Royce Canada Inc.—Industrial gas turbines	53	53	27	26	7	4	15			
ATS Automation Tooling System Inc.	30	30	1	29	6	8	7	8		
Cascade Data Services Inc.	87	87		87	11	15	47	14		
CMC Electronics Inc.—aeronautical sustainable technology	23	23	3	20	6	6	4	4		
Dupont Canada Inc.—field plates	19	19	2	17	3	5	4	5		
Ontario Ministry of Agriculture, Food and Rural Affairs—Small town and rural infrastructure	110	110	1	109	29	51	20	5	4	
Ontario Ministry of Tourism, Culture and Recreation—Sports culture and tourism partnership	48	48		48	13	23	9	3		
Ontario Superbuild Corporation—Millennium partnership	23	23		23	10	7	3	3		
Economic Development Agency of Canada for the Regions of Quebec—										
Canada Infrastructure Works Agreement-Quebec	804	805	642	163	139	18	6			
Innovation Development Entrepreneurship and Export Program (IDEA—SME)	411	411	322	89	58	19	8	3	1	
Community Futures Program (CFP)	217	217	149	68	20	18	15	15		
Regional Strategic Initiative Program	385	385	201	184	82	59	22	14	7	
Justice—										
Crime Prevention	62	48	7	41	13	10	11	7		
Child-centered Family Justice Fund	30	30	15	15	15					
Legal Aid	199	199	100	99	99					
Youth Justice	951	951	370	581	196	196	189			
National Research Council of Canada—										
James Clerk Maxwell Telescope Mauna Kea, Hawaii, USA	39	39	28	11	1	1	1	1	1	6
Gemini Twin Telescope Project—Cerro Pachon, Chile and Mauna Kea, Hawaii, U.S.A.	100	100	39	61	6	6	6	6	6	31
Tri-University Meson Facility (TRIUMF) Vancouver, B.C.	470	470	216	254	41	40	40	19	19	95
Canada-France-Hawaii Telescope Corporation—Mauna Kea, Hawaii	109	109	69	40	4	4	4	4	4	20
Natural Resources—										
Development of Renewable Energy—Saskatchewan Power Corporation	12	12		12	1	2	1	2	1	5
Hibernia Development Project—Interest Assistance Loan Agreement	237	221	27	194	42	38	34	30	29	21
Transport—										
Province of Quebec Road Agreement	271	271	199	72	4	4	4	4	4	52

10.6 OTHER INFORMATION RELATED TO THE FINANCIAL STATEMENTS

TABLE 10.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2002—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					
					2003	2004	2005	2006	2007	2008 and subsequently
Western Economic Diversification—										
Western Economic Diversification Program	413	413	244	169	101	53	14	1		
Loan/Investment Fund Program	150	47	34	13	6	3	1	3		
Infrastructure Canada	558	213	21	192	124	45	15	8		
Subtotal	*46,129*	*45,631*	*28,804*	*16,827*	*4,870*	*3,698*	*3,293*	*2,542*	*2,051*	*373*
Consolidated Crown Corporations—										
Canadian Film Development Corporation—										
Financial Assistance to producers and distributors	67	67		67	67					
The Canada Council for the Arts—										
Future year grants	128	128		128	68	47	13			
Subtotal	*195*	*195*		*195*	*135*	*47*	*13*			
Total transfer payment agreements	**46,324**	**45,826**	**28,804**	**17,022**	**5,005**	**3,745**	**3,306**	**2,542**	**2,051**	**373**
Fixed assets and purchases—										
Fixed assets—										
Agriculture and Agri-Food Canada—										
Province of New Brunswick—Retrofit and addition to Fredericton research centre	22	22	4	18	13	2	3			
Fisheries and Oceans—										
Bedford Institute of Oceanography (BIO)—Construction of new Level II Laboratory Facility	19	19		19	2	8	9			
Renovation and conversion of Van Steelburg building to scientific support	15	15		15	1	1		6	7	
St. Andrew's Biological Station (SABS)—Construction of new science and administration building	18	18		18	1	3	10	4		
St. Andrew's Biological Station (SABS)—Construction of wet laboratory facility	14	14		14	1	4	9			
Search and Rescue Lifeboat Replacement (SEPA)	41	41	3	38	1	10	13	6	7	1
Parks Canada Agency—										
Grosse-Île Development—Phase II	18	18		18	1	1	1	1	14	
National Defence—										
CF18 Modernization-Engineering change 583	1,080	945	109	836	236	104	117	166	113	100
Canadian Search and Rescue Helicopter	770	689	523	166	164	1	1			
Tactical Command Control and Communication System	1,929	1,578	1,564	14	9	5				
Armoured Personnel Carriers	2,226	1,999	1,563	436	108	264	64			
Canadian Patrol Frigate	8,944	8,898	8,882	16	16					
Canadian Forces Utility Tactical Helicopter (CFUTH)	1,312	17	6	11	6	5				
M113 Life Extension Project	516	516	244	272	88	64	68	52		

TABLE 10.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2002—*Continued*

(in millions of dollars)

					Outstanding commitments to be disbursed by March 31					
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	2003	2004	2005	2006	2007	2008 and subsequently
Canadian Submarine Capability Life Extension	812	178	149	29	23	6				
Evolved Sea Sparrow Missile Project	514	483	174	309	45	41	49	47	48	79
Defence Message Handling System	132	45	27	18	12	6				
Protected Military Satellite Communications—U.S. Department of Defence	218	218	170	48						48
Wheeled armoured vehicle—Life extension	314	63	46	17	16	1				
Lynx Replacement Project	883	26	15	11	11					
Other Fixed Assets (DND)	321	286	78	208	133	51	15	9		
Public Works and Government Services—										
Crown purchase of 401, Burrand Street Vancouver, B.C. (Canada Lands Company)	69	69	14	55	55					
Alaska Highway	596	458	443	15	15					
Laurier-Tache Garage Repairs	57	57	23	34	7	13	12	2		
Library of Parliament—Renovations	78	78	36	42	16	20	6			
West Block Renovations	139	139	9	130					1	129
La Promenade—Space rationalization	14	14		14	1	1	1	1	1	9
Solicitor General—										
Correctional Service—										
Construction of Regional Health Centre Abbotsford, B.C.—Bird Construction Co.	45	45	23	22	15	7				
Subtotal	*21,116*	*16,948*	*14,105*	*2,843*	*996*	*618*	*378*	*294*	*191*	*366*
Consolidated Crown Corporation—										
National Capital Commission—Lebreton Flats	99	15	2	13	4	5	1	1	1	1
The Federal Bridge Corporation Limited—										
Deck Replacement—Jacques Cartier Bridge	116	116		116	52	63	1			
VIA Rail Canada Inc.—										
Construction of Renaissance cars—Bombardier	145	43	16	27	15	12				
Total fixed assets	21,476	17,122	14,123	2,999	1,067	698	380	295	192	367
Purchases —										
Health—										
Non-Insured Health Program for First Nations and Inuit people	37	37	13	24	9	9	6			
Solicitor General—										
Correctional Service—										
NVA Canada—Management Training	23	23	2	21	2	2	2	2	3	10
Industry—										
Canadian Space Agency—										
Mobile Servicing System—MSSD-MSS Development—MacDonald Dettwiler Space and Advanced Robotics Ltd.	167	167	160	7(3)	7					

10 . 8 OTHER INFORMATION RELATED TO THE FINANCIAL STATEMENTS

TABLE 10.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2002—*Continued*

(in millions of dollars)

					Outstanding commitments to be disbursed by March 31					
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	2003	2004	2005	2006	2007	2008 and subsequently
Radarsat-2 construction—MacDonald Dettwiler Ltd.	394	394	296	98	47	50	1			
Radarsat 1 operation—SED Systems	19	19	5	14	4	5	5			
Scientific activities MSS operations—MacDonald Dettwiler Space and Advanced Robotics Ltd.	100	100	58	42	37	5				
National Defence—										
Ammunition	54	54	10	44	31	12	1			
Contracted Military pilot training—Bombardier Inc.	331	331	317	14	14					
Logistik Unicorp-Occupational clothing	167	167	116	51	36	15				
Peacock Inc.—NETE Integrated Services	130	32	18	14	12	2				
Air Canada—CC-150 Integrated Services	166	166	147	19	19					
Frontec Logistics Corporation—North Warning System support	577	226	18	208	52	43	44	45	24	
Installation and checkout of land based test—Lockheed-Martin Canada	140	46	16	30	16	14				
CF-18 System Engineering Support Contract—Bombardier	240	240	200	40	40					
Bombardier—NATO Flying Training Centre	3,964	2,981	300	2,681	139	141	143	145	147	1,966
Serco Ltd.—Goose Bay ASD	151	151	117	34	34					
Consolidated Automatic Test Equipment Support Facility—Harris Canada	200	200	31	169	17	25	26	27	27	47
IMP Group Ltd—Cormorant Integrated Services	160	160	12	148	7	27	35	35	37	7
Other purchases (DND)	690	690	197	493	190	111	65	36	37	54
Human Resources Development—										
Canada Student Financial Assistance Act										
Risk premium—Financial Institutions	393	393	384	9(3)	9					
Service providers—Private Institutions	170	170	29	141	62	79				
Reprofiling of HRDC contribution for the Census—Statistics Canada	47	47	14	33	9	8	8	8		
Replacement of support hardware and software—Unisys Canada	16	16	3	13	4	9				
Telecommunications Equipment and Services—Sprint Canada Inc.	50	50	7	43	8	8	9	9	9	
Canada Customs and Revenue Agency—										
Computer Associates Canada Ltd.—Maintenance agreement for mainframe software	22	22	6	16	4	4	4	4		
Public Works and Government Services—										
Brookfield LePage Johnson Controls Property Management Services										
Québec West	111	111	89	22	22					
Québec East	58	58	42	16	16					

TABLE 10.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2002—*Continued*

(in millions of dollars)

					Outstanding commitments to be disbursed by March 31					
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	2003	2004	2005	2006	2007	2008 and subsequently
Ottawa, Ont. (NCA-1,2,and 3)	446	446	361	85	85					
Greater Toronto Area, Ont.	83	83	69	14	14					
Greater Ontario Area, Ont.	86	86	68	18	18					
Enmax Energy Contract—Purchase of electricity	20	20	5	15	4	4	4	3		
BCE Nexxia Inc. (Bell Nexxia)	71	71	48	23	23					
TELUS Integrated	28	28	2	26	16	10				
IBM Camada Ltd.	15	12		12	10	2				
Subtotal	*9,326*	*7,797*	*3,160*	*4,637*	*1,017*	*585*	*353*	*314*	*284*	*2,084*
Consolidated Crown Corporations—										
Canadian Broadcasting Corporation—										
National Hockey League	189	189	166	23	23					
National Hockey League	272	272		272	27	54	55			136
I.O.C.—Olympics	90	90	28	62	5		13			44
National Capital Commission—										
Employee take over, Minto, Profac & Lafleur Service Contract	35	35	7	28	13	8	3	2	2	
Subtotal	*586*	*586*	*201*	*385*	*68*	*62*	*71*	*2*	*2*	*180*
Total purchases	9,912	8,383	3,361	5,022	1,085	647	424	316	286	2,264
Total fixed assets and purchases	**31,388**	**25,505**	**17,484**	**8,021**	**2,152**	**1,345**	**804**	**611**	**478**	**2,631**
Operating leases—										
Environment—										
Lease of land Capilano Indian Reserve No. 5 Vancouver, B.C	504	504	68	436	6	6	5	8	7	404
Supercomputer Hardware and Software Lease NEC Corporation	85	85	75	10	8	2				
Building lease and operating costs — Carleton University, Ottawa	26	26		26	2	2	2	2	2	16
Foreign Affairs and International Trade—										
Mitsui Fudosan New York	52	52	12	40	3	3	3	3	3	25
Hong Kong Land Limited, Hong Kong	53	53	46	7(3)	6	1				
Tower Plaza Associates New York	20	20	11	9(3)	1	2	1	2	1	2
Public Works and Government Services—										
Jean Edmonds Towers, Ottawa	170	170	130	40	13	13	14			
300/330 Sparks Street, Ottawa	178	178	157	21	11	10				
200 Kent St., Ottawa	104	104	84	20	10	10				
344 Slater St., Ottawa	135	135	18	117	7	10	11	11	11	67
320 Queen Street, Ottawa	38	38	13	25	4	4	4	4	4	5
340 Laurier Street, Ottawa	56	56	6	50	6	6	6	6	6	20
Barclay Center, Calgary, Alberta Inc. (725844 Alberta)	36	36	13	23	4	4	4	4	4	3
Standard Life Assurance Co. Toronto	26	26	14	12	4	4	4			
Aon Inc. Peterborough, Ont.	24	24	12	12	1	1	1	1	1	7
Orlando Corporation, Mississauga, Ont.	47	47	7	40	5	5	5	5	5	15
The Exchange Tower Ltd., Toronto	28	28	10	18	6	6	6			

10. 10 OTHER INFORMATION RELATED TO THE FINANCIAL STATEMENTS

TABLE 10.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2002—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					
					2003	2004	2005	2006	2007	2008 and subsequently
National Capital Commission 40 Elgin Street, Ottawa	20	20	5	15	1	1	1	1	1	10
Amon Corporation—25 Nicholas Street, Ottawa	22	22	6	16	2	2	2	2	2	6
The Cadillac Fairview Corporation—191 Laurier Avenue, Ottawa	17	17	7	10	4	3	3			
1258898 Ontario Ltd.—400 Cumberland Street, Ottawa	27	27	4	23	3	3	3	3	3	8
Clarica Life Insurance	60	60	40	20	2	2	2	2	2	10
Place du Ville—"A"	20	20	10	10	2	2	2	2	2	
Societe de Gestion Cogir Inc.—Brossard, Quebec	65	65	1	64	7	7	7	7	7	29
Garadex Inc. and First National Funding Corp.—Laval, Quebec	33	33		33	2	3	3	3	3	19
155, McArthur Road, Ottawa	13	13		13	3	3	3	2	2	
333-335 River Road, Ottawa	65	65		65	7	7	7	7	7	30
219 Laurier Avenue, Ottawa	13	13		13	2	2	2	2	2	3
219 Laurier Avenue, Ottawa	11	11		11	2	2	2	2	2	1
200 Laurier Avenue, Ottawa	15	15		15	2	2	2	2	2	5
100 Metcalfe Street, Ottawa	13	13		13	2	2	2	2	2	3
Billings Bridge Tower, Ottawa	41	41		41	4	4	4	4	4	21
975 St. Joseph Boulevard	16	16		16	2	2	2	2	2	6
350/360 Albert Street, Ottawa	39	39		39	4	4	4	4	4	19
750 Heron Road, Ottawa	17	17		17	2	2	2	2	2	7
2215 Gladwin	21	21		21	3	3	3	3	3	6
12 Fitzgerald Road	11	11		11	2	2	2	2	2	1
100 Colonnade Road	11	11		11	2	2	2	2	2	1
100 Colonnade Road	24	24		24	2	2	2	2	2	14
PL Vincent Massey	25	25	9	16	2	2	2	2	2	6
L'Esplande Laurier	66	66	25	41	5	5	5	5	5	16
25 Fitzgerald Road	29	29	4	25	4	4	4	4	4	5
Pinecrest Office Park	12	12	2	10	2	2	2	2	2	
800 Burrard Street, Vancouver	61	61		61		5	6	6	6	38
The Hi-Rise Group, Hamilton	258	258		258		29	12	12	13	192
Solicitor General—										
Royal Canadian Mounted Police—										
Dispatch radio service—Manitoba Telephone Service (MTS) Mobility	60	60	25	35	6	6	6	6	6	5
Subtotal	*2,667*	*2,667*	*814*	*1,853*	*178*	*204*	*165*	*141*	*140*	*1,025*
Consolidated Crown Corporations—										
National Capital Commission—										
Chalmers Building 40 Elgin St., Ottawa	169	169	39	130	5	5	5	6	5	104
VIA Rail Canada Inc.—										
Central Station — Montreal	50	50	21	29	4	4	4	4	4	9
Union Station — Toronto	129	129	4	125	2	2	2	2	2	115
Canadian Broadcasting Corporation—										
Satellite lease (Telesat)	207	207	15	192	13	14	14	14	14	123
Profac Facility and Property Management	104	104	88	16	16					
Canadian Film Development Corporation—										
Office leases	12	12		12	3	1	1	1	1	5

TABLE 10.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2002—*Concluded*

(in millions of dollars)

					Outstanding commitments to be disbursed by March 31					
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	2003	2004	2005	2006	2007	2008 and subsequently
International Development Research Centre— Pension Realty Limited Office Space and Maintenance Lease	95	35	5	30	4	5	5	6	6	4
Canada Council for the Arts— Operating leases	8	8		8(3)	4	2			1	1
National Gallery of Canada— Operating leases	12	12	4	8(3)	1					7
Subtotal	*786*	*726*	*176*	*550*	*52*	*33*	*31*	*33*	*33*	*368*
Total operating leases	**3,453**	**3,393**	**990**	**2,403**	**230**	**237**	**196**	**174**	**173**	**1,393**
Grand total	**81,165**	**74,724**	**47,278**	**27,446**	**7,387**	**5,327**	**4,306**	**3,327**	**2,702**	**4,397**

(1) The total shown under "Total estimated cost" is a cumulative total of amounts charged to budgetary appropriations since 1992, when particulars of this commitment were first reported in the *Public Accounts of Canada*, plus the outstanding commitment reported at fiscal year end.

(2) The total outstanding amount of this commitment which extends up to 40 years, cannot be determined with any degree of accuracy and hence estimates have been provided covering only the next five fiscal periods. The sum of these amounts ($8,563 million), should therefore not be interpreted as the total outstanding commitment at March 31, 2002.

(3) Particulars of this commitment, shown for continuity purposes, will not be reported in future years since it has either been retired in full or the outstanding obligation is now less than $10 million.

Capital Leases

Table 10.4 provides details of commitments under capital lease arrangements which form part of the summary in Note 12 to the audited financial statements in Section 1 of this volume. A capital lease is a lease that, transfers substantially all the benefits and risks incident to ownership of the asset to the lessee.

Table 10.5 summarizes the information presented in Table 10.4 to indicate the minimum amounts required under capital leases for each year from 2003 to 2007, and a total for amounts due in the year 2008 and subsequently .

TABLE 10.4

COMMITMENTS UNDER CAPITAL LEASE ARRANGEMENTS
(in thousands of dollars)

				Balances at March 31, 2002		
Department and agency identification of capital lease	Inception date	Lease term in years	Implicit interest rate (%)	Total estimated remaining minimum lease payments	Less: imputed interest using the implicit interest rate	Net commitments under capital lease arrangements
National Defence—						
Edmonton Armoury North	December 31, 2000	20	5.62(1)	26,307	10,053	16,254
Edmonton Armoury South	May 1, 1999	20	6.09(1)	37,029	15,885	21,144
HMCS Windsor Submarine	October 1, 2001	6	0.00(1)	73,286		73,286
Longue Pointe Supply Depot	November 30, 1994	35	6.83(1)	101,655	61,644	40,011
Shawinigan Armoury	May 12, 1999	20	5.46(1)	9,550	3,353	6,197
				247,827	90,935	156,892
Canada Customs and Revenue Agency—						
Amdahl Canada Ltd	Various	Various	Various	1,527	67	1,460
IBM Canada Ltd	Various	3	4.18(1)	1,080	66	1,014
Storagetek Canada Inc	Various	Various	Various	4,775	445	4,330
				7,382	578	6,804
Public Works and Government Services—						
Guy Favreau Building, Montreal	January 1, 1994	25	8.7(1)	162,371	85,503	76,868
C.D. Howe, 240 Sparks St, Ottawa	September 1, 1977	35	9.2(1)	63,542	22,736	40,806
L'Esplanade Laurier, Ottawa	October 1, 2000	10	6.9(1)	61,345	18,161	43,184
Place du Centre, Hull	February 17, 1978	30	11.2(1)	23,289	7,399	15,890
Terrasses de la Chaudière, Hull	January 1, 1993	20	10.0(1)	226,478	104,733	121,745
Government of Canada Building, Cornwall	December 1, 1994	25	9.8(1)	17,506	9,191	8,315
Judy Lamarsh, Chatham (GOCB)	June 1, 1995	25	8.7(1)	8,510	4,241	4,269
Place Vincent Massey, Hull	August 1, 2001	10	7.5(1)	20,561	4,986	15,575
Journal Towers, Ottawa	September 1, 1992	12	15.5(1)	30,080	5,715	24,365
Louis Saint-Laurent, Hull	November 1, 1996	20	8.2(1)	111,863	50,440	61,423
Library Square (Block 56), Vancouver	May 1, 1995	25	9.7(1)	120,560	63,726	56,834
OACI, Montreal	November 1, 1996	20	9.9(1)	186,144	94,849	91,295
Sir Wilfred Laurier, Ottawa	March 1, 2001	10	10.0(1)	32,373	10,964	21,409
Archives St-Augustin de Desmaures, Montreal	October 1, 1999	15	14.6(1)	13,179	7,137	6,042
Cour fédérale, Montreal	February 9, 1994	20	23.56(1)	20,244	13,435	6,809
				1,098,045	503,216	594,829
Consolidated Crown corporation—						
Canadian Broadcasting Corporation—						
Canadian Broadcasting Centre, 250 Front St. W.,Toronto	October 14, 1988	30	7.53(1)	842,490	470,352	372,138
Canadian Museum of Nature—						
National Heritage Building Aylmer, Quebec	September 30, 1996	35	9.88(1)	103,250	69,909	33,341
Other leases less than $1,000,000				6,987	726	6,261
Total				2,305,981	1,135,716	1,170,265

(1) Lessors'/Lessees' financing rate lease agreement is subject to change over term of lease.

TABLE 10.5

COMMITMENTS UNDER CAPITAL LEASE ARRANGEMENTS BY YEAR

(in thousands of dollars)

	Payments due in						
Department and agency	2003	2004	2005	2006	2007	2008 and subsequent years	Total
National Defence—							
Remaining payments	22,781	22,781	22,781	22,781	18,925	137,778	247,827
Imputed interest	5,800	5,697	5,587	5,471	5,344	63,036	90,935
Net commitments	16,981	17,084	17,194	17,310	13,581	74,742	156,892
Public Works and Government Services—							
Remaining payments	83,287	83,287	80,553	72,349	72,347	706,222	1,098,045
Imputed interest	56,095	52,943	49,427	46,656	44,156	253,939	503,216
Net commitments	27,192	30,344	31,126	25,693	28,191	452,283	594,829
Canada Customs and Revenue Agency—							
Remaining payments	2,974	2,290	1,749	369			7,382
Imputed interest	322	178	74	4			578
Net commitments	2,652	2,112	1,675	365			6,804
Canadian Broadcasting Corporation—							
Remaining payments	33,039	33,039	33,039	33,039	33,039	677,295	842,490
Imputed interest	27,928	27,536	27,113	26,659	26,174	334,942	470,352
Net commitments	5,111	5,503	5,926	6,380	6,865	342,353	372,138
Canadian Museum of Nature—							
Remaining payments	3,500	3,500	3,500	3,500	3,500	85,750	103,250
Imputed interest	3,302	3,281	3,259	3,233	3,205	53,629	69,909
Net commitments	198	219	241	267	295	32,121	33,341
Other leases less than $1,000,000—							
Remaining payments	2,423	1,449	994	695	592	834	6,987
Imputed interest	294	180	121	70	41	20	726
Net commitments	2,129	1,269	873	625	551	814	6,261
Summary—							
Remaining payments	148,004	146,346	142,616	132,733	128,403	1,607,879	2,305,981
Imputed interest	93,741	89,815	85,581	82,093	78,920	705,566	1,135,716
Net commitments	54,263	56,531	57,035	50,640	49,483	902,313	1,170,265

International Organizations

Table 10.6 summarizes commitments made to international organizations which are also summarized in Note 12 to the audited financial statements in Section 1 of this volume. These commitments relate to agreements with international organizations and other sovereign nations, which stipulate that the Government will disburse funds in future years for loans, advances and paid-in share. Some of these disbursements will be in the form of budgetary payments, while others will be non-budgetary. Additional information on these commitments is provided in Table 10.9 and in Note 12 to the audited financial statements in Section 1 of this volume.

TABLE 10.6

INTERNATIONAL ORGANIZATIONS COMMITMENT SUMMARY

(in millions of dollars)

	Undisbursed loans and advances	Future paid-in share capital	Total
Non-budgetary share capital and loans	2,052	99	2,151
Budgetary loans and advances	842		842
Total	2,894	99	2,993

Insurance Programs of Agent Enterprise Crown Corporations

Three Crown corporations currently operate insurance programs as agents of Her Majesty. An insurance program is a program where the insured, an outside party, pays an insurance fee which is credited to an insurance fund or provision operated by the corporation. The amount of the fee is based on the estimated amount of insurance fund or provision needed to meet future claims. Insurance programs operated by private corporations such as employee group insurance, dental plans, etc., are not included in this definition.

The insurance programs are intended to operate on a self-sustaining basis. However, in the event the corporations have insufficient funds, the Government will have to provide financing.

Information presented below has not been audited since the information presented therein is derived from interim financial statements. Additional financial information relating to these corporations may be found in the "*President of the Treasury Board's Annual Report to Parliament - Crown Corporations and Other Corporate Interests of Canada*".

In Table 10.7, a minus "-" sign preceding the amount reported indicates a fund deficit, an expense recovery or adjustment, or a decrease or loss during the year. Information contained in this table is summarized in Note 13 to the financial statement of the Government in Section 1 of this volume.

TABLE 10.7

SUMMARY OF INSURANCE PROGRAMS OF AGENT ENTERPRISE CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 2002

(in millions of dollars)

	Canada Deposit Insurance Corporation(1)		Canada Mortgage and Housing Corporation(2)				Export Development Canada(3)(4)	
			Mortgage Insurance Fund		Mortgage-Backed Securities Guarantee Fund			
	2001-2002	2000-2001	2001-2002	2000-2001	2001-2002	2000-2001	2001-2002	2000-2001
Insurance in force as at reporting date	346,809	339,479	218,900	200,700	37,452	34,217	12,292	11,225
Opening balance of Fund/Allowance	455	298	896	525	70	58	(3)	(3)
Revenues for the period—								
Premiums and fees	155	140	684	657	18	15	127	133
Investment income	36	35	281	259	8	8		
Other revenues		21	65	47	3	2		
Total revenues	191	196	1,030	963	29	25	127	133
Expenses for the period—								
Loss on/provision for claims	61	-13	336	351			83	153
Interest on loans				-43				
Administrative and tax	98	21	110	228	7	11		
Funds returned to Government				29		2		
Other expenses	1	31	251	27	12		-1(4)	-22(4)
Total expenses	160	39	697	592	19	13	82	131
Net income/loss (-) for the period—	31	157	333	371	10	12	45	2
Closing balance of Fund/Allowance	486	455	1,229	896	80	70	(3)	(3)
Net claims during the period (5)	18	62	229	335	•	•	21	42
Five year average of net claims paid		4	291	315	•	•	70	59

• Not applicable

(1) The Canada Deposit Insurance (CDIC) provides insurance on deposits placed with member banks and trust and loan companies for up to $60,000 per depositor, per institution. The Corporation is funded by premiums assessed against its member institutions.

(2) Canada Mortgage and Housing Corporation (CMHC) administers two funds: the Mortgage Insurance Fund (MIF) and the Mortgage-Backed Securities Guarantee Fund (MBSGF). The MIF provides insurance for a fee, to lending institutions to cover mortgage lending on Canadian housing. Besides establishing a framework of confidence for mortgage lending by lending institutions, the Fund facilitates an adequate supply of mortgage funds by reducing the risk to lenders and by encouraging the secondary market trading of mortgages, to make housing more accessible for Canadians. An actuarial study of the MIF as of September 30, 2001 disclosed that the Fund had a surplus of $1.07 billion. The Mortgage-Backed Securities Guarantee Fund (MBSGF) supports two CMHC guarantee products: National Housing Act (NHA) Mortgage-Backed Securities and Canada Mortgage Bonds.

The Mortgage Backed Securities program was implemented in 1987. For a guarantee fee paid by approved financial institutions, CMHC and ultimately the Government guarantee timely payment of monthly principal and interest to MBS investors who participate in a pool of insured residential mortgages which have been repackaged by the financial institution into investments which can be sold to investors in denominations as low as $1,000.

The Canada Mortgage Bond (CMB) program was implemented in 2001. Under the CMB program, bonds are issued by a special purpose trust known as Canada Housing Trust and sold to investors in denominations as low as $1,000. The proceeds of the bonds are used to purchase mortgages packaged into newly issued NHA MBS. Canada Mortgage Bonds issued by the Trust carry the full faith and credit of the Government of Canada and the timely payment of semi-annual interest and principal at maturity is guaranteed by the Government of Canada through CMHC.

(3) Export Development Canada provides export and foreign investment insurance to Canadian businesses to facilitate and develop export trade. The insurance program has been adequate to provide for the full cost of claims experienced to date and for the cost of future claims established based on previous claims experience. The corporation does not maintain a separate fund for its insurance program and therefore the balance of the fund is not available. EDC maintains an allowance for claims on insurance which is based on an actuarial review of net loss experience and potential net losses. The balance of the allowance is $457 million ($465 million in 2001). Comparative figures have been restated to conform to the current year's presentation.

(4) For Export Development Canada, other expenses represent the foreign exchange gain or loss or loss on the allowance for claims.

(5) Refers to the difference between claims and amounts received from sales of related assets and other recoveries.

Contingent Liabilities

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur. A contingent liability is recorded as an actual liability when it becomes likely that a payment will be made and the amount of that payment may be reasonably and reliably estimated.

For the purpose of reporting contingent liabilities, the Government of Canada is defined as all organizations which are accountable for the administration of their affairs and resources either to a Minister of the Government or directly to Parliament, and which are owned or controlled by the Government. Except for enterprise Crown corporations and other government business enterprises, all Government organizations are accounted for in the financial statements by consolidation. Enterprise Crown corporations and other government business enterprises are accounted for by the cost method and are defined to be those corporate organizations that sell goods and services to individuals and non-government organizations as their principal activity, and are not appropriation-dependent.

The contingent liabilities of consolidated Crown corporations are included with those of the Government in Table 10.8 but in summary form only. For further details of contingent liabilities of consolidated Crown corporations, refer to Table 4.3—"Contingent Liabilities of Consolidated Crown Corporations". Particulars of contingent liabilities of enterprise Crown corporations and other government business enterprises are not consolidated with those of the Government but details of these contingencies may be found in Table 9.9—"Contingent Liabilities of Enterprise Crown Corporations and other Government business enterprises". However, in accordance with section 54 of the *Financial Administration Act*, the repayment of all money borrowed on behalf of the Crown is payable out of the Consolidated Revenue Fund and constitute potential obligations of the Government. Therefore, the borrowings of agent enterprise Crown corporations and other government business enterprises are reported with the contingent liabilities of the Government. Three agent enterprise Crown corporations also operate insurance programs. Information regarding these insurance programs can be found in Table 10.7 of this section.

The contingent liabilities of the Government include guarantees by the Government for borrowings by non-agent Crown corporations and other government business enterprises made from the private sector. In other cases, the Government has agreed to guarantee loans made by agent enterprise Crown corporations to Indians for on-reserve housing. As well, the Government has also guaranteed collectively or specifically the loans of certain individuals and companies that they obtained from financial institutions in the private sector. The contingent liabilities of the Government also include potential losses arising from pending and threatened litigation relating to claims and assessments in respect of breach of contract, damages to persons and property, and like items. Also included, are contingent liabilities related to present and future callable share capital for international organizations. These contingent liabilities may result in non-budgetary future payments.

Contingent liabilities other than loan guarantees and borrowings of agent enterprise Crown corporations and other government business enterprises, are recorded in the accounts when it becomes likely that a payment will be made and the amount of that payment can be reasonably and reliably estimated. Losses on loan guarantees are recorded in the accounts through a valuation allowance calculation when it is likely that a payment will be made to honor a guarantee and where the amount of the anticipated loss can be reasonably estimated. The amount of the allowance is determined by taking into consideration the nature of the loan guarantee, loss experience and the use of other measurement techniques. Borrowings of agent enterprise Crown corporations and other government business enterprises are recorded as liabilities through a valuation allowance for the portion not expected to be repaid directly by these corporations.

The following table is summarized in Note 14 to the financial statements of the Government in Section 1 of this volume.

TABLE 10.8
STATEMENT OF CONTINGENT LIABILITIES
AS AT MARCH 31, 2002

	Authorized limit (where applicable)[1]	Contingent liability
	$	$
GUARANTEES BY THE GOVERNMENT OF		
Borrowings by enterprise Crown corporations which are agents of Her Majesty		45,174,849,000 [3]
Borrowings by other government business enterprises		7,928,611,000 [4]
Borrowings by other than enterprise Crown corporations		
From agents		
Loans to Indians by the Canada Mortgage and Housing Corporation and the Farm Credit Canada, for on-reserve housing	1,700,000,000 [7]	370,012,477 [5]
From other than agents		
Guarantee programs of the Government		
Canada Student Loans Act	10,781,963,150	802,087,684
Small Business Loans Act	2,988,741,633	1,167,203,087
Farm Improvement Loans Act and Farm Improvement and Marketing Cooperatives Loans Act	3,000,000,000	276,552,178
Advance Payments for Crops Act	1,900,000,000	206,703,882
Atlantic Enterprise Program		5,285,450 [6]
Enterprise development program	1,200,000,000	5,036,312
Fisheries Improvement Loans Act	6,860	6,860
Loans to Indians by approved lenders for on-reserve housing		882,907,820 [5]
Financial obligations incurred by air carriers regarding purchase of The de Havilland Aircraft of Canada, Limited DHC7 and DHC8 aircraft	1,023,200,000	301,236,707
Indian economic development	60,000,000 [8]	2,017,213 [5]
Aboriginal Economic Program		10,613,000
Time Air (1982) Ltd	10,000,000	631,600
	20,963,911,643	*3,660,281,793*
Other explicit loan guarantees		
Loans with respect to the *Hibernia Development Project Act*	1,660,000,000	129,452,119
Loans to NewGrade Energy Inc to finance construction of a heavy oil upgrader	275,000,000	122,564,987 [9]
Loan by Bank of America to Algoma Steel Inc.		50,000,000
Loan by First Union Commercial Corporation to Air Canada for purchase of aircraft	70,933,500	64,667,680
Loans to Government of Romania	27,000,000	24,000,000
Loans to Government of Bulgaria	11,000,000	11,000,000
Loans to Ridley Terminals Inc. for operating and capital purposes	101,000,000	64,000,000
Loan to Laurentian Pilotage Authority	4,000,000	147,119
	2,148,933,500	*465,831,905*
Insurance programs of the Government		
Accounts administered for the Government by the Export Development Canada—Insurance and related guarantees	13,000,000,000 [10]	2,242,025,354
Insurance against accidents at nuclear installations under the *Nuclear Liability Act* [11]	975,000,000	514,946,579
	13,975,000,000	*2,756,971,933*

TABLE 10.8

STATEMENT OF CONTINGENT LIABILITIES AS AT MARCH 31, 2002—*Concluded*

	Authorized limit (where applicable)(1)	Contingent liability
	$	$
Other explicit guarantees		
Guarantees under the *Prairie Grain Advance Payments Act*	*1,900,000,000*	216,533,080
Guarantees to holders of mortgages insured by the Mortgage Insurance Company of Canada and GE Capital Mortgage Insurance Co. (Canada)		332,298,786
Guarantees under the *Agricultural Marketing Programs Act*		8,327,874
	1,900,000,000	*557,159,740*
Total gross guarantees	40,687,845,143	60,913,717,848
Less: allowance for losses		4,076,000,000
Net exposure under guarantees		56,837,717,848
INTERNATIONAL ORGANIZATIONS		19,680,665,554 (12)
CLAIMS AND PENDING AND THREATENED LITIGATION		9,408,375,122 (2)
COMPREHENSIVE NATIVE LAND CLAIMS		653,000,000 (13)
Subtotal		86,579,758,524
CONTINGENT LIABILITIES OF CONSOLIDATED CROWN CORPORATIONS		55,995,000
TOTAL(14)		86,635,753,524

---

(1) The authorized limits indicated in the above statement represent the aggregate total of various types of authorities of Government bodies as stipulated in legislation, legal agreements or other documents that may be in force at any one time.

(2) Contingencies reported here include those items where an estimate of the potential liability can be made but the likelihood that a future event will confirm that a liability exists cannot be determined. The above estimate of possible loss covers only a portion of all claims against the government. As explained in note 14 to the financial statements of the Government in Section 1 of this volume, the total contingency related to outstanding claims is not determinable. An allowance has been recorded in the financial statements for those contingencies that can be estimated and where it is likely that a future event will confirm that a liability exists at the date of the financial statements.

(3) For details, see Table 9.6 in the previous section of this volume.

(4) For details, see Table 9.7 in the previous section of this volume.

(5) The contingent liability amounts related to guaranteed loans for On-Reserve Housing include $369,965,722 of undisbursed commitment by CMHC and other approved lenders for loans to be advanced by CMHC and the other approved lenders. As well, the contingent liability related to guaranteed loans for Indian Economic Development includes $2,017,213 of undisbursed commitment to borrowers for IEDG loans, for loans that will be advanced by lenders. These remaining loan advances will be made to the borrowers on the basis of progress made on the project for which they were approved.

(6) The Atlantic Enterprise Program offers loan insurance on new term loans for the establishment, expansion or modernization of commercial operations in eligible sectors in the Atlantic provinces where the Program is administered by the Atlantic Canada Opportunities Agency ($4,512,949 as at March 31, 2002) and in the Gaspé Peninsula and Magdalene Islands of Quebec where administration of the Program is the responsibility of the Economic Development Agency of Canada for the Regions of Quebec ($686,695 as at March 31, 2002). The Department of Industry has responsibility for all capital projects in excess of $20 million in the Atlantic provinces ($85,806 as at March 31, 2002).

(7) Department of Indian and Northern Affairs authorized a limit of $1.7 billion by Parliament (as shown above), to issue guarantees on loans made by the Canada Mortgage and Housing Corporation and other approved lenders, for housing purposes, and to issue guarantees on loans made by the Farm Credit Canada for farming purposes.

(8) The maximum aggregate amount that may be paid out of the Consolidated Revenue Fund and/or outstanding as a contingent liability in the current and subsequent years in respect of all guarantees authorized under Vote L53b shall be $60,000,000. As at March 31, 2002, $27,218,341 had been disbursed in cumulative defaults as well there were outstanding contingent liabilities totaling $2,017,213 leaving a free balance of $30,764,446 available to issue further guarantees.

(9) Should the borrower default on this obligation, the Government of Canada would be liable for payment but would be, in turn, indemnified by the Province of Saskatchewan.

(10) The *Export Development Act* specifies that Export Development Canada (EDC) may enter into contracts of insurance, re-insurance, related guarantees, financing and other agreements up to the authorized limit of $13 billion. In total, EDC has $6.5 billion outstanding against this limit, consisting of $1.9 billion in contingent liabilities, $2.5 billion in financing, $308 million in undisbursed loan guarantees and $1.8 billion in undisbursed loan commitments.

(11) There have been no claims under the *Nuclear Liability Act* since its inception in 1970.

(12) The Government has contingent liabilities for callable share capital and future callable share capital related to shares in certain international organizations. Refer to Table 10.9 for further detail.

(13) Relates to 74 comprehensive native land claims under negotiation, accepted for negotiation or under review. The estimated liability is derived from 9 cases which have progressed to a point where quantification is possible. The remaining 65 cases have not yet been quantified.

(14) Contingent gains. A contingent gain is a potential gain or possible recovery that may become an actuality when one or more future events occur or fail to occur. Four departments reported contingent gains as at March 31, 2002 totaling approximately $139 million.

International Organizations

Table 10.9 summarizes the contingent liabilities and commitments for international organizations according to whether they would result in the disbursement of funds for non-budgetary share capital and loans, or for budgetary loans and advances. Non-budgetary share capital and loans are considered to be assets of the Government, whereas budgetary loans and advances are considered to be transfer payments to the organizations or countries involved.

Within contingent liabilities, callable share capital represents the portion of Canada's capital subscriptions that has not yet been paid-in. Callable capital is subject to call by offshore banks in the event that they were unable to meet their obligations. Future callable share capital consists of callable share capital related to subscriptions that Canada has made a commitment to purchase in future.

Commitments reported in this table include loans and advances to international organizations and developing countries, which Canada has agreed to disburse in the future. Future paid-in share capital represents commitments made by Canada for future purchases of non-budgetary share capital in international organizations. The amounts reported in Table 10.9 as undisbursed loans and advances and as future paid-in share capital exclude notes that have been issued and that are still unpaid as at March 31, 2002.

Table 10.9 provides additional information on contingent liabilities for international organizations that are summarized in Table 10.8 and contractual commitments for international organizations that are summarized in Table 10.6. Information contained in this table is also summarized in Notes 12 and 14 to the financial statements which are included in Section 1 of this volume.

TABLE 10.9

INTERNATIONAL ORGANIZATIONS
CONTINGENT LIABILITIES AND COMMITMENTS
(in millions of dollars)

	Contingent liabilities[1]				Commitments[1]		
	Callable share capital	Future callable share capital	Lines of credit	Total	Undisbursed loans and advances	Future paid-in share capital	Total
NON-BUDGETARY SHARE CAPITAL AND LOANS—							
African Development Bank	1,268			1,268		23	23
Asian Development Bank	3,041			3,041			
Caribbean Development Bank	78			78			
Inter-American Development Bank	6,164			6,164			
International Bank for Reconstruction and Development (World Bank)	8,081			8,081			
Multilateral Investment Guarantee Agency	73			73			
European Bank for Reconstruction and Development	976			976		76	76
International Monetary Fund					293		293
Developing countries—Canada Account					1,759		1,759
Subtotal	19,681			19,681	2,052	99	2,151
BUDGETARY LOANS AND ADVANCES—							
African Development Bank					72		72
Asian Development Bank					[2]		
Caribbean Development Bank—Special					29[2]		29
Inter-American Development Fund					[2]		
International Development Association					690		690
International Fund for Agricultural Development					3[2]		3
International Monetary Fund					27		27
Montreal Protocol Fund					5[2]		5
GEF Trust Fund							
Developing countries—Canada Account					16		16
Subtotal					842		842
Total	19,681			19,681	2,894	99	2,993

[1] Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2002 (1$US = $1.5942 Cdn; 1SDR = $1.98768 Cdn).

[2] These amounts represent, in certain cases, notes payable to be issued in future years.

Note: Canada has agreed to lend the Poverty Reduction and Growth Facility (formerly the Enhanced Structural Adjustment Facility) special drawing rights (SDR) 700 million of which SDR 553 million has been lent, and to subsidize the interest rate on the loan through a grant of approximately SDR 190 million, of which SDR 176 million has been paid-in.

SECTION 11

2001-2002
PUBLIC ACCOUNTS OF CANADA

Index

INDEX

A

Accounting for expenditures, 3.8
Accounting for revenues, 3.2
Accounting policies,
  summary of significant, 1.11
Accounts payable, 5.4
  accruals and allowances, 1.9, 5.2, 5.3
  and accrued liabilities, 1.9, 5.2, 5.4
  by category, 5.3
ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES, 5
Accounts receivable, 1.9, 7.2, 7.6
ACCOUNTS RECEIVABLE, *see Volume II (Part II), Section 4*
Accounts receivable of consolidated Crown corporations, 7.6
Accumulated deficit, 1.9, 1.16, 3.15
  beginning of year, 1.8, 3.2
  end of year, 1.8, 3.2
  Statement of, 2.4
ACQUISITION OF LAND, BUILDINGS AND WORKS, *see Volume II (Part II), Section 6*
ACQUISITION OF MACHINERY AND EQUIPMENT, *see Volume II (Part II), Section 7*
Administered accounts, 6.34, 6.38
Advance account—Canadian Film Development Corporation, 6.40, 6.46
African Development Bank, 9.28, 9.29, 9.30
African Development Fund, 5.5, 9.29
Agent administered Indian minors account, 6.32, 6.35
Aging of accounts receivable for non-tax revenues and revenues netted against expenditures, 7.6
Agricultural Commodities Stabilization Accounts, 4.10, 4.12
Agricultural service centres, 9.34, 9.36
Allowance for borrowings of Crown corporations, 5.14
Allowance for employee benefits, 1.9, 5.2, 5.13
Allowance for guarantees, 1.9, 5.2, 5.14
Allowance for loan guarantees, 5.14
Allowance for pension adjustments, 6.2, 6.20, 6.28
Allowance for valuation, 1.9, 9.2, 9.46
Andean Development Corporation, 9.29
Annuities agents' pension account, 6.39, 6.44
Armed services—Estates, 6.33, 6.37
Asian Development Bank, 5.5, 9.28, 9.29, 9.31
Asian Development Fund, 5.5, 9.29
Assets, 1.9
Assets and liabilities, statement of, 1.9, 2.5
Atlantic Development Board carry-over projects, 9.33, 9.35
Atlantic Provinces Power Development Act, 9.33, 9.34, 9.36
Authorities available from previous years, *see Volume II (Part I), Section 1*
Authorities for the spending of proceeds from the disposal of surplus Crown assets, *see Volume II (Part I), Section 1*
Authorities granted by statutes other than Appropriation Acts, *see Volume II (Part I), Section 1*
Authorities granted in current year Appropriation Acts, *see Volume II (Part I), Section 1*
Automated Quality Testing—Private sector, 6.39, 6.45
Aviation gasoline and diesel fuel—Excise tax, 3.3

B

Bank of Canada, 9.5, 9.6
Bank of Thailand, 9.21, 9.22
Benefit trust fund, 6.34, 6.37
Borrowings by agent enterprise Crown corporations, 9.16
Borrowings by enterprise Crown corporations and other Government Business Enterprises, 9.17
Borrowings expected to be repaid by these enterprise Crown corporations, 5.13
Borrowings of agent enterprise Crown corporations, 5.13
Budgetary transactions,
  expenditures, 1.7, 2.2
  revenues, 1.7, 2.2
Business Development Bank of Canada, 9.5

C

Canada bills, 6.2, 6.13
Canada Development Investment Corporation, 9.5, 9.7
  Canada Hibernia Holding Corporation, 9.5, 9.7
Canada Foundation account, 6.40, 6.47
Canada Labour Code—
  Other, 6.32, 6.35
  Wage Recovery Appeals, 6.32, 6.35
Canada Lands Company Limited, 9.5, 9.7
Canada/Manitoba partnership agreement on municipal water infrastructure for rural economic diversification, 6.39, 6.45
Canada Mortgage and Housing Corporation, 9.5, 9.6
Canada notes, 6.2, 6.14
Canada Pension Plan, 6.54
  Due to, 1.9, 1.22, 6.2, 6.29
Canada Pension Plan Account, 6.2, 6.29
Canada Post Corporation, 9.5, 9.7
Canada Premium Bonds, 6.10
Canada/Provinces Business Service Centre, 6.41, 6.48
Canada Savings and Canada Premium Bonds, 1.9, 6.2, 6.10
Canadair holdback, *see* Holdback—Privatization
Canadian Airport Authorities, 9.38, 9.45
Canadian Centre for Management Development—Donations, 6.41, 6.49
Canadian Centre for Occupational Health and Safety—Donations, 6.51, 6.52
Canadian Commercial Bank, 9.37, 9.40
Canadian Commercial Bank and Northland Bank Holdback Account, 4.11, 4.14
Canadian Commercial Corporation, 9.5, 9.8
Canadian currency deposits, 7.3
Canadian Dairy Commission, 9.5, 9.8
  account, 6.32, 6.34
Canadian Film Development Corporation—Advance account, 6.40, 6.46
Canadian Forces housing projects, 9.38, 9.44
Canadian Forces Pension Fund Account, 6.20, 6.21, 6.23
Canadian Forces Superannuation Account, 6.20, 6.21, 6.23
Canadian Institutes of Health Research—Donations for research, 6.51, 6.52

C—*Concluded*

- Canadian Landmine Action Fund, 6.51, 6.52
- Canadian producers of frozen groundfish, 9.37, 9.40
- Canadian Sports Pool Corporation—Other outstanding liabilities, 6.40, 6.47
- Candidates' and committees' deposits—Election and referendum, 6.33, 6.36
- Cape-Breton Development Corporation, 9.5, 9.8
- Capital leases, 10.13
- Caribbean Development Bank, 5.5, 9.28, 9.29, 9.31
- CASH AND ACCOUNTS RECEIVABLE, 7
- Cash and accounts receivable, 1.9, 7.2
- Cash in bank, 1.9, 7.2, 7.3
    - at beginning of year, 1.7, 2.2
    - at end of year, 1.7, 2.2, 2.7
- Cash in hands of collectors and in transit, 7.4
- Cash in transit, 1.9, 7.2, 7.4
- Civil service insurance fund, 6.39, 6.43
- Claims and pending and threatened litigation, 1.26
- Collaborative research projects, 6.40, 6.47
- Commitments under capital lease arrangements, 10.13
    - by year, 10.15
- Commodity Industry Development Fund—Province, 6.39, 6.45
- Common school funds—Ontario and Quebec, 6.40, 6.46
- Commonwealth War Graves Commission, 9.38, 9.46
- Company stock option, 9.38, 9.44
- Comprehensive development plan agreement, 9.33, 9.36
- Confederation Bridge, 6.2, 6.31, 9.38, 9.45
- CONSOLIDATED ACCOUNTS, 4
- Consolidated Crown corporations, 4.3
    - other cash, 7.4
- Consolidated specified purpose accounts, 4.10, 4.14
- Construction of multi-purpose exhibition buildings, 9.37, 9.39
- Contingent liabilities, 1.25, 10.17
    - of consolidated Crown corporations, 4.8
    - of enterprise Crown corporations and other Government Business Enterprises, 9.18
    - Statement of, 10.18
- Contractors' security deposits, 6.33, 6.36
- Contractual commitments, 1.24, 10.2
    - Schedule of minimum payments, 10.3
- Co-operative Housing Project, 9.20
- Corporate Sponsorships and Donations, 6.51, 6.53
- Corporation income tax, 1.8, 3.3, 3.5
- Council of Yukon First Nations—Elders, 9.38, 9.42
- Credit card—Special project fund, 6.42, 6.50
- Crop Reinsurance Fund, 4.10, 4.12
- Cross-currency swap revaluation account, 5.4, 5.12
- Crown corporation expenditures, 1.8, 3.2, 3.12
- Crown Corporation Trusts—Donations, 6.42, 6.49
- Crown corporations and Other Government Business Enterprises, 1.23
- Cultural property, 9.37, 9.39
- Customs import duties, 1.8, 2.3, 3.3, 3.6

D

- Debt Servicing and Reduction Account, 1.27
- Deferred revenue—Specified purpose accounts, 6.2, 6.51
- Deferred revenues, 5.4, 5.12
- Deficit for the year, 2.2
    - surplus, 1.8, 2.2

D—*Concluded*

- Dependants' pension fund, 6.39, 6.44
- Deposit accounts, 6.32
- Deposit and trust accounts, 6.2, 6.32
- Deposit/Disbursements—Worker's Compensation Board, 6.39, 6.46
- Detailed statement of
    - expenditure transactions, 2.4
    - foreign exchange, unmatured debt and cash transactions, 2.7
    - non-budgetary transactions, 2.6
    - revenue transactions, 2.3
- Details of other program expenditures of other ministries, *see Volume II (Part I), Section I*
- Details of other transfer payments, *see Volume II (Part I), Section I*
- Details of respendable amounts, *see related ministerial section in Volume II (Part I)*
- Developing countries—International development assistance, 9.21, 9.25
- Development of export trade, 9.21, 9.23, 9.37, 9.40
- Direct financing to students, 9.37, 9.42
- Donation and bequest accounts, 6.51
- Due to Canada Pension Plan, 1.9, 1.22, 6.2, 6.29

E

- Election and referendum—Candidates' and committees' deposits, 6.33, 6.36
- Employment Insurance Account, 4.10, 4.13, 4.16
- Employment insurance premiums, 1.8, 2.3, 3.3, 3.5
- Endangered Species—Donations, 6.51, 6.52
- Endowment interest accounts, 6.52
- Endowment Principal, 4.14, 4.15
- Endowments for health research (formerly Dyskinesia and Torticollis research), 4.11, 4.15, 6.52, 6.53
- Energy taxes, 1.8, 2.3, 3.3, 3.6
- Enterprise Crown corporations, 1.9, 9.2, 9.4, 9.5
    - and other Government Business Enterprises, 1.9, 9.2, 9.4, 9.5
    - borrowings by, 9.17
- Environmental Damages Fund (formerly Fish Habitat Restoration Account), 4.11, 4.14
- Environmental liabilities, 1.26
- Environmental Studies Research Fund,
    - Indian Affairs and Northern Development, 4.11, 4.14
    - Natural Resources, 4.11, 4.14
- Estates—Armed services, 6.33, 6.37
- Estates fund, 6.34, 6.38
- Euro medium term-notes, 6.2, 6.15
- European Bank for Reconstruction and Development, 5.5, 9.28, 9.30
- Exchange Fund Account, 8.4
- Excise duties, 3.3
- Excise tax
    - aviation gasoline and diesel fuel, 3.3
    - gasoline, 3.3
- Excise taxes and duties, 1.8, 2.3, 3.3
    - miscellaneous, 3.3
    - other, 1.8, 2.3, 3.3, 3.6
- Expenditures, 1.7, 1.8, 1.15, 3.2, 3.8
    - by source, 3.10
    - by standard object, 3.13
    - by type, total net, 3.9
    - under statutory authorities, 3.13, 3.14

E—*Concluded*

- Export Development Canada (formerly Export Development Corporation), 9.5, 9.6
- External expenditures by type, 3.8
- External revenues, 3.3

F

- Fair wages deposit account, 6.32, 6.35
- Farm Credit Canada (formerly Farm Credit Corporation), 9.5, 9.6
- Farm Credit Corporation Guarantee Loans Program, 9.38, 9.42
- Federal Court special account, 6.41, 6.49
- Federal/provincial agreement—Advance account, 6.41, 6.48
- Federal/provincial cost-sharing agreements, 6.40, 6.46
- Federal-provincial fiscal arrangements, 9.33, 9.34, 9.35
- FEDERAL-PROVINCIAL SHARED-COST PROGRAMS, *see Volume II (Part II), Section 11*
- Federal/provincial shared-cost project,
  - Human Resources Development, 6.40, 6.47
  - Interprovincial Computerized Examination Management System (ICEMS), 6.40, 6.47
- Fees and charges, other, 3.3
- Field British Columbia and Yukon Operations of the Northern Canada Power Commission, 6.32, 6.35
- 50th Anniversary of the Canadian Citizenship Act Celebrations, 6.51, 6.52
- Financial assistance to Canadians abroad, 6.40, 6.47
- Financial assistance under budgetary appropriations to
  - consolidated Crown corporations, 4.9
  - enterprise Crown corporations and other Government Business Enterprises, 9.19
- Financial Consumer Agency of Canada—Advances, 9.37, 9.40
- Financial position of consolidated Crown corporations—Assets and liabilities, 4.4
- Financial position of enterprise Crown corporations and other Government Business Enterprises—Assets and liabilities, 9.12
- FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS, *see Volume II (Part II), Section 2*
- FINANCIAL STATEMENTS OF REVOLVING FUNDS, *see Volume II (Part II), Section 1*
- FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA AND REPORTS AND OBSERVATIONS OF THE AUDITOR GENERAL, 1
- Financing activities, 1.10
- Fines—Indian Act, 6.32, 6.35
- Fines for the Transportation of Dangerous Goods, 4.11, 4.15
- First Nations in British Columbia, 9.38, 9.42
- Fixed assets, purchases and operating leases, Transfer payment agreements, 10.3
- Flight Recorder Software Systems Account, 4.11, 4.15
- Foreign claims fund, 6.40, 6.46
- Foreign currency deposits, 7.3
- FOREIGN EXCHANGE ACCOUNTS, 8
- Foreign exchange accounts, 1.9, 1.23, 8.2
- Foreign exchange activities, 1.10
- Foreign exchange transactions, 2.7
  - net requirement for, 1.7
  - net source from, 2.2
- Foreign governments, 6.41, 6.49
- Francophone Summits, 6.42, 6.49
- Funds from non-governmental organizations, 6.40, 6.47

G

- Gasoline—Excise tax, 3.3
- General security deposits, 6.32, 6.34
- Global Environment Facility, 9.29, 9.32
  - Trust Fund, 5.5
- Gold reserves, 1.23
- Goods and services tax, 1.8, 2.3, 3.3, 3.6
- Government Annuities Account, 6.2, 6.30, 6.60
- Government of the Yukon Territory, 9.35, 9.36
- Government spending, 3.10
- Guarantee deposits
  - Board of Arbitration and Review Tribunal, 6.32, 6.34
  - Canada Customs and Revenue Agency, 6.32, 6.34
  - Indian Affairs and Northern Development, 6.32, 6.35
    - oil and gas, 6.32, 6.35
    - reserve resources, 6.32, 6.35
  - Natural Resources—Oil and gas, 6.33, 6.36
- Guarantees by the Government, 1.26

H

- Haddock fishermen, 9.37, 9.40
- Halifax 1917 explosion pension account, 6.33, 6.36
- Health Insurance Supplementary Account, 4.10, 4.13
- Hibernia Development Project, 9.38, 9.45
- H.L. Holmes Fund, 9.38, 9.44
- Holdback—Privatization, 6.32, 6.35

I

- Immigration guarantee fund, 6.32, 6.34
- Imprest account cheques, 7.5
- Imprest accounts, standing advances and authorized loans, 9.37, 9.39
- Income from securities in trust—Bankruptcy and Insolvency Act, 6.41, 6.48
- Income tax,
  - corporation, 1.8, 2.3, 3.3, 3.5
  - personal, 1.8, 2.3, 3.3, 3.5
  - revenues, other, 1.8, 2.3, 3.3, 3.5
- Indian
  - band funds, 6.33, 6,37
    - capital accounts, 6.33, 6.37
    - revenue accounts, 6.33, 6.37
    - shares and certificates, 6.33, 6.35
  - compensation funds, 6.33, 6.36
  - economic development fund, 9.38, 9.43
  - Economic Development Guarantee Loans Program, 9.38, 9.43
  - estate accounts, 6.33, 6.37
  - moneys suspense account, 6.33, 6.36
  - savings accounts, 6.33, 6.37
- Inmates' trust fund, 6.34, 6.37
- Insurance accounts, 4.10, 4.12
- Insurance and death benefit accounts, 6.39
- Insurance companies—Interest on bonds, 6.42, 6.50
- Insurance company liquidation, 6.39, 6.43
- Insurance programs, 1.23
- Insurance programs of agent enterprise Crown corporations, 10.15
  - Summary of, 10.16

I —*Concluded*

- Inter-American Development Bank, 5.5, 9.28, 9.29, 9.31
  - Fund for Special Operations, 5.5
- Interest,
  - accrued, 5.13
  - due, 5.13
  - on bonds—Insurance companies, 6.42, 6.50
  - rates, unmatured debt, 6.16
- Interest and matured debt, 1.9, 5.2, 5.13
- INTEREST-BEARING DEBT, 6
- Interest-bearing debt, 1.9, 6.2
  - by category, 6.3
- International Bank for Reconstruction and Development, (World Bank), 9.28, 9.30
- International development assistance, 9.25
- International Development Association, 5.5, 9.29, 9.32
- International Finance Corporation, 9.28, 9.30
- International financial institutions, 5.5, 9.29, 9.32
- International Fund for Agriculture Development, 5.5
- International Monetary Fund,
  - notes payable, 8.2, 8.3
  - Poverty Reduction and Growth Facility, 9.28, 9.31
  - subscriptions, 8.2, 8.3
- International organizations, 1.9, 1.26, 9.2, 9.27, 9.28, 10.14, 10.20
  - commitment summary, 10.14
  - contingent liabilities and commitments, 10.20
- International organizations and associations, 9.28, 9.32
- International reserves held in the Exchange Fund Account, 8.2, 8.3
- Inuit loan fund, 9.38, 9.43
- Investing activities, 1.10
- Investors' Indemnity Account, 4.10, 4.13

J

- Jamaica, 9.21, 9.22
- Jobs and economic restoration iniative, 6.41, 6.49
- Joint research and development projects,
  - National Defence, 6.41, 6.49
  - Royal Canadian Mounted Police, 6.42, 6.50
  - Solicitor General, 6.42, 6.50
- Judges Act, 6.21

L

- Labour standards suspense account, 6.40, 6.48
- Laurier House—Interest (formerly Mackenzie King trust account), 6.52, 6.53
- Lease and use of public properties, 3.3
- Liabilities, 1.9
- Loans and accountable advances, 9.37
- LOANS, INVESTMENTS AND ADVANCES, 9
- Loans, investments and advances, 1.9, 2.6, 9.2, 9.3
  - by category, 9.3
- Loans program
  - Farm Credit Corporation Guarantee, 9.38, 9.42
  - Indian Economic Development Guarantee, 9.38, 9.43
  - On reserve Housing Guarantee, 9.38, 9.43
- Loans to enterprises in Newfoundland and Labrador, 9.33, 9.36
- Locally-engaged contributory pension account, 6.39, 6.44
- Lower Churchill Development Corporation Limited, 9.20

M

- Mackenzie King trust account, 4.11, 4.15
- Manufacturing, processing and service industries in Canada, 9.38, 9.44
- Market development incentive payments—Alberta, 6.41, 6.49
- Marketable bonds, 6.2, 6.4
  - payable in Canadian currency, 1.9, 6.2, 6.4
  - payable in foreign currencies, 1.9, 6.2, 6.8
- Matured debt, 5.13
- Maturity and currency of borrowings by enterprise Crown corporations and other Government Business Enterprises, 9.17
- Maturity of Government Debt, 6.17
- Media travel expenses—Share-cost projects, 6.41, 6.49
- Medical Research Council *see* Canadian Institutes of Health Research
- Members of Parliament Retirement Compensation Arrangements Account, 6.20, 6.21, 6.25
- Members of Parliament Retiring Allowances Account, 6.20, 6.21, 6.25
- Military purchases excess funds deposit, 6.42, 6.50
- Ministerial expenditures by standard object, *see Volume II (Part I) Section I*
- Ministerial expenditures by type, *see Volume II (Part I), Section I*
- Ministerial revenues, *see Volume II (Part I), Section I*
- Ministry summary (of source and disposition of authorities), *see related ministerial section in Volume II (Part I)*
- Miscellaneous accountable advances, 9.37, 9.39
- Miscellaneous accountable imprest and standing advances, 9.37, 9.39
- Miscellaneous federal/provincial projects, 6.40, 6.47
- Miscellaneous non-tax revenues, 3.3
- Miscellaneous paylist deductions, 5.4, 5.12
- Miscellaneous projects deposits—
  - Canadian Heritage, 6.40, 6.46
  - Environment, 6.40, 6.46
  - Fisheries and Oceans, 6.40, 6.47
  - Parks Canada Agency, 6.40, 6.46
- Missions abroad, 9.37, 9.39
- Montreal Protocol Fund, 5.5
- Mounted Police Foundation, 6.51, 6.53
- Multilateral Investment Guarantee Agency, 5.5, 9.28, 9.30
- Municipal Development and Loan Board, 9.33, 9.34, 9.35
- Mutual fund capital gain overpayments, 9.34, 9.35, 9.36

N

- National Archives of Canada—Donations, 6.40, 6.46
- National Battlefields Commission—Trust Fund Account, 4.11, 4.14
- National governments including developing countries, 1.9, 1.22, 9.2, 9.21
- National Library—Special Operating Account, 6.40, 6.46
- National Research Council of Canada—Trust Fund, 6.51, 6.53
- National Round Table on the Environment and Economy—Donations, 6.51, 6.53
- Native claimants, 9.38, 9.43
- NATO *see* North Atlantic Treaty Organization
- Natural Sciences and Engineering Research Council—Trust Fund, 6.51, 6.53

N—*Concluded*

- Net Income Stabilization Account, 6.39, 6.45
- New Parks and Historic Site Accounts, 4.11, 4.14
- Non-budgetary transactions, 1.7, 2.2
- Non-government agencies, 6.41, 6.49
- Non-lapsing authorities granted/repealed in the current year, *see Volume II (Part I), Section 1*
- Non-marketable bonds and notes, 1.9, 6.2, 6.12
- Non-tax revenues, 1.8, 1.14, 2.3, 3.2, 3.3, 3.7
- Non-tax revenues and revenues netted against expenditures, 7.6
- Nordion International Inc., 9.38, 9.45
- North Atlantic Treaty Organization (NATO),
  - damage claims recoverable, 9.21, 9.26
  - infrastructure projects, 6.41, 6.49
- North Portage Development Corporation, 9.20, 9.21
- Notes payable to international organizations, 5.4, 5.5
- Notes to the financial statements of the Government of Canada, 1.11
- Nuclear Liability Reinsurance Account, 4.10, 4.14

O

- Observations by the Auditor General, 1.30
- On Reserve Housing Guarantee Loans Program, 9.38, 9.43
- Operating activities, 1.10
- Other accounts payable and accrued liabilities, 5.4
- Other cash—Consolidated Crown corporations, 7.4
- Other consolidated specified purpose accounts, 4.11, 4.14
- Other departments—Miscellaneous, 9.38, 9.46
- Other excise taxes and duties, 1.8, 2.3, 3.3
- OTHER GOVERNMENT-WIDE INFORMATION, *see Volume II (Part II), Section 12*
- OTHER INFORMATION RELATED TO THE FINANCIAL STATEMENTS, 10
- Other information related to the financial statements, 10.2
- Other levels of Government, 2.4
- Other loans, investments and advances, 9.2, 9.37
- OTHER MISCELLANEOUS INFORMATION, *see Volume II (Part II), Section 13*
- Other non-tax revenues, 1.8, 2.3, 3.3, 3.7
- Other outstanding liabilities—Canadian Sports Pool Corporation, 6.40, 6.47
- Other program expenditures, 1.8, 3.2, 3.12
- Other receivables, 7.6
- Other specified purpose accounts, 6.2, 6.39
- Other taxes and duties, 3.5
- Ottawa Civil Service Recreational Association, 9.37, 9.40
- Outstanding cheques, 7.5
- Outstanding cheques and warrants, 1.9, 7.2, 7.5

P

- Pan American Health Organization (SIREVA), 6.40, 6.47
- Pan Asia Research and Development Grants Program, 6.40, 6.48
- Parolees, 9.38, 9.45
- PAYMENTS OF CLAIMS AGAINST THE CROWN, EX GRATIA PAYMENTS AND COURT AWARDS, *see Volume II (Part II), Section 10*
- Pension accounts, 6.39
- Pension and other accounts, 1.9, 2.6, 6.2, 6.18
  - other, 1.9

P—*Concluded*

- Personal income tax, 1.8, 3.3, 3.5
- Personnel posted abroad, 9.37, 9.39
- Petro-Canada, 9.20
- Petro-Canada Enterprises Inc—Shares, 6.41, 6.48
- Pilot Training Program—MILIT-AIR Inc., 6.2, 6.31, 9.38, 9.44
- Portfolio investments, 1.9, 9.2, 9.20
- Preface to the financial statements of the Government of Canada, 1.2
- Prime Minister Awards, 6.51, 6.52
- Proceeds from sales, *see* Sales of goods and information products
- Proceeds from the disposal of surplus Crown assets, 3.3
- PROFESSIONAL AND SPECIAL SERVICES, *see Volume II (Part II), Section 5*
- Program objectives and business line description, *see related ministerial section in Volume II (Part I)*
- Programs by business line, *see related ministerial section in Volume II (Part I)*
- Project deposits—Statistics Canada, 6.41, 6.49
- Provincial and territorial governments, 1.9, 9.2, 9.33
- Provincial and territorial tax collection agreements account, 5.4, 5.6
- Provincial workers' compensation boards, 9.37, 9.42
- PUBLIC DEBT CHARGES, *see Volume II (Part II), Section 9*
- Public debt charges, 1.8, 3.2, 3.12
- Public sector pensions, 1.9, 1.20, 6.2, 6.18, 6.20
- Public Service death benefit account, 6.39, 6.44
- Public Service Pension Fund Account, 6.20, 6.21, 6.22
- Public Service Superannuation Account, 6.20, 6.21, 6.22

Q

- Queen's Fellowship fund—Social Sciences and Humanities Research Council, 4.11, 4.15, 6.52, 6.53

R

- Radarsat, 6.41, 6.48
- Recapitulation of external expenditures by standard object, *see Volume II (Part I), Section 1*
- Recapitulation of external expenditures by type, *see Volume II (Part I), Section 1*
- Recapitulation of external revenues, *see Volume II (Part I), Section 1*
- Receiver General,
  - current deposits, 7.3
  - special deposits, 7.3
- Refunds of previous years' expenditures, 3.3
- Regular forces death benefit account, 6.39, 6.43
- Report of the Auditor General on the financial statements of the Government of Canada, 1.5
- Retirement Compensation Arrangements (RCA) Account, 6.20, 6.21, 6.26
- Return on investments, 1.8, 2.3, 3.3, 3.7
  - other, 2.3, 3.7
- Returned soldiers' insurance fund, 6.39, 6.44
- Revenues, *see related ministerial section in Volume II (Part I)*
- Revenues, 1.7, 1.8, 1.13, 3.2
  - from all sources, 3.5
  - other income tax, 1.8, 3.3, 3.5
  - total net, 3.4
- REVENUES, EXPENDITURES AND ACCUMULATED DEFICIT, 3

R—*Concluded*

Revenues, expenditures and accumulated deficit, 3.2
Revenues, expenses and other changes in equity of,
  consolidated Crown corporations, 4.6
  enterprise Crown corporations and other Government Business Enterprises, 9.14
Rideau Hall Donations, 6.51, 6.52
Ridley Terminals Inc., 9.5, 9.8
Rights and privileges, 3.3
Royal Canadian Mint, 9.5, 9.8
Royal Canadian Mounted Police,
  Benefit Trust Fund, 6.34, 6.37
  Dependants' Pension Fund, 6.39, 6.44
  Dependants' Pension Plan, 6.67
  Pension Fund Account, 6.20, 6.21, 6.24
  Pipe Band (NCR), 6.51, 6.53
  Superannuation Account, 6.20, 6.21, 6.24

S

Saint John Harbour Bridge Authority, 9.38, 9.45
St-Lawrence Seaway Dredging, 6.51, 6.52
St. Lawrence Seaway Management Corporation, 9.38, 9.46
Sales of goods and information products, 3.3
Sales of goods and services, 3.3
Sales of seized assets, 6.40, 6.47
Schedule of minimum payments, 10.3
Scholastic awards, 6.34, 6.37
Securities held by the Canada Pension Plan Investment Fund, 6.29
Securities in trust—Bankruptcy and Insolvency Act, 6.41, 6.48
Security for costs,
  Supreme Court of Canada, 6.33, 6.36
  Tax Court of Canada, 6.33, 6.36
Seized assets, Canadian funds, 6.42, 6.50
Seized monetary assets, 6.32, 6.34
Seized property—Cash, 6.33, 6.36
Seized Property Proceeds Account, 4.11, 4.15
Seized Property Working Capital Account, 9.38, 9.45
Services of a non-regulatory nature, 3.3
Services of a regulatory nature, 3.3
Shared-cost agreements,
  Agriculture and Agri-Food, 6.39, 6.45
  Canadian Food Inspection Agency, 6.39, 6.45
  NAFTA Secretariat, Canadian Section, 6.40, 6.47
  Port of Churchill, 6.41, 6.49
  research, 6.39, 6.41, 6.45, 6.49
  tourism, 6.41, 6.48
Shared-cost/joint project agreements, 6.40, 6.46
  research, 6.41, 6.48
Shared-cost projects,
  Canadian International Development Agency International conferences, 6.40, 6.47
  Foreign Affairs and International Trade, 6.40, 6.47
  Industry, 6.41, 6.48
  Natural Resources, 6.41, 6.49
  Privy Council, Media travel expenses, 6.41, 6.49
Ship-Source Oil Pollution Fund, 4.10, 4.14
Social Sciences and Humanities Research Council—Trust Fund, 6.51, 6.53

S —*Concluded*

Société du parc industriel et portuaire Québec-Sud, 9.20, 9.21
Source and disposition of authorities by type (voted and statutory), *see Volume II (Part I), Section 1*
Source and disposition of budgetary authorities by ministry, *see Volume II (Part I), Section 1*
Source and disposition of non-budgetary authorities by ministry, *see Volume II (Part I), Section 1*
Special accounts—Section 63, Indian Act, 6.33, 6.36
Special areas and highways agreement, 9.34, 9.36
Special drawing rights allocations, 8.2, 8.3
Special Operating Account—National Library, 6.40, 6.46
Special project fund—Credit card, 6.42, 6.50
Specified purpose accounts,
  other, 6.2, 6.39
Spending and borrowing authorities, 1.13
Sponsorship Agreement—Contributions, 6.51, 6.53
Statement of accumulated deficit, 2.4
Statement of accumulated deficit in terms of total liabilities and total assets, 3.15
Statement of all borrowing transactions on behalf of Her Majesty, 6.17
Statement of assets and liabilities, 1.9, 2.5
Statement of changes in financial position, 1.10
  Financing activities, 1.10
  Foreign exchange activities, 1.10
  Investing activities, 1.10
  Operating activities, 1.10
Statement of contingent liabilities, 10.18
Statement of responsibility, 1.4
Statement of revenues and expenditures, *see Volume II* (Part I), *Section 1*
Statement of revenues, expenditures and accumulated deficit, 1.8
Statement of transactions, 1.7
Statement of transactions of the Debt Servicing and Reduction Account, 1.27
Stoney Band Perpetual Loan, 9.38, 9.44
Summary combined financial statements of enterprise Crown corporations and other Government Business Enterprises by segment, 9.11
Summary financial statements of,
  consolidated Crown corporations, 4.3
  enterprise Crown corporations and other Government Business Enterprises, 9.10
Summary of insurance programs of agent enterprise Crown corporations, 10.16
Summary of significant accounting policies, 1.11
Summary of transactions in public sector pensions that resulted in charges to expenditures, 6.21
Summary statement of transactions, 2.2
Superannuation accounts, 6.2, 6.20
SUPPLEMENTARY FINANCIAL INFORMATION, 2
Supplementary financial information, 2.2
Supplementary Fines Fish Account, 4.11, 4.14
SUPPLEMENTARY INFORMATION REQUIRED BY THE *FINANCIAL ADMINISTRATION ACT, see Volume II (Part II), Section 3*
Supplementary Retirement Benefits Account, 6.20, 6.21, 6.27
Surplus for the year, 1.7, 1.8, 1.10, 2.2, 3.2

T

- Tax revenues, 1.8, 2.3, 3.2, 3.3, 3.5
- Taxes and duties, other, 3.3
- Temporary deposits received from importers, 6.32, 6.34
- Transactions in the Employment Insurance Account, 4.13
- Transfer payment agreements, fixed assets, purchases and operating leases, 10.3, 10.4
- Transfer payments, *see related ministerial section in Volume II (Part I)*
- TRANSFER PAYMENTS, *see Volume II (Part II), Section 8*
- Transfer payments, 1.8, 3.2, 3.10
  - by province, certain, 3.11
- Transportation and assistance loans, 9.37, 9.39
- Treasury bills, 1.9, 6.2, 6.9
  - average yields at tender, 6.16
- Trust accounts, 6.32
- Trust fund,
  - National Research Council of Canada, 6.51, 6.53
  - Natural Sciences and Engineering Research Council, 6.41, 6.48, 6.51, 6.53
  - Social Sciences and Humanities Research Council, 6.51, 6.53
- Trustee Performance Securities—Bankruptcy and Insolvency Act, 6.33, 6.36

U

- Unamortized commissions on Canada savings and Canada premium bonds, 5.13
- Unamortized discounts and premiums on marketable bonds, 5.13
- Unamortized discounts on
  - Canada bills, 5.13
  - Treasury bills, 5.13
- Unclaimed dividends and undistributed assets—
  - Bankruptcy and Insolvency Act, 6.41, 6.48
  - Canada Business Corporations Act, 6.41, 6.48
  - Winding-up Act, 6.41, 6.48
- Unconditionally repayable contributions, 9.37, 9.39
- United Kingdom, 9.21, 9.22
  - Deferred principal, 9.21, 9.22
  - United Kingdom Financial Agreement Act, 1946, 9.21
- Unmatured debt, 1.9, 1.16, 6.2, 6.4
  - and other financial instruments, 1.17
  - as at March 31, from 1997 to 2001, with the average rate of interest thereon, 6.16
  - payable in Canadian currency, 1.9, 6.2, 6.4
  - payable in foreign currencies, 1.9, 6.2, 6.8
- Unmatured debt transactions, 2.7
  - net requirement from, 1.7
  - net source from, 2.2

V

- Veterans administration and welfare trust fund, 6.34, 6.38
- Veterans insurance fund, 6.39, 6.44
- Veterans' Land Act Fund, 9.38, 9.46

W

- War claims fund—World War II, 6.40, 6.46
- Western Grain Stabilization Account, 4.10, 4.12
- Winding-up Act—Unclaimed dividends and undistributed assets, 6.41, 6.48
- Winter capital projects fund, 9.33, 9.35
- World Health Organization, 6.40, 6.47

Y

- Yukon Energy Corporation, 9.38, 9.44

1

VOLUME

VOLUME

2

Micromedia
ProQuest

20 Victoria Street
Toronto, Ontario M5C 2N8
Tel.: (416) 362-5211
Toll Free: 1-800-387-2689
Fax: (416) 362-6161
Email: info@micromedia.on.ca

Government of Canada
Gouvernement du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2002

Volume II

Part I

Details of Expenditures and Revenues

Canada

© Minister of Public Works and Government Services Canada 2002

Available in Canada through
your local bookseller
or by mail from
Canadian Government Publishing
Ottawa, Canada K1A 0S9
Catalogue No. P51-1/2002-2-1E
ISBN 0-660-18806-6

VOLUME II (PART I)

2001-2002

PUBLIC ACCOUNTS OF CANADA

Table of contents

Section

Introduction
1. Summary Tables
2. Agriculture and Agri-Food
3. Canada Customs and Revenue Agency
4. Canadian Heritage
5. Citizenship and Immigration
6. Environment
7. Finance
8. Fisheries and Oceans
9. Foreign Affairs and International Trade
10. Governor General
11. Health
12. Human Resources Development
13. Indian Affairs and Northern Development
14. Industry
15. Justice
16. National Defence
17. Natural Resources
18. Parliament
19. Privy Council
20. Public Works and Government Services
21. Solicitor General
22. Transport
23. Treasury Board
24. Veterans Affairs
25. Index

INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the Accounts of Canada and from more detailed records maintained in departments and agencies. The Accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in two volumes. Volume I presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. Part I presents the financial operations of the Government, segregated by ministry while Part II presents additional information and analyses.

Part I is designed to reflect as closely as possible the form and content of Part II of the Main Estimates. Certain tables and statements in Part I display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

- **Source of Authorities**
  - *Available from previous years*
    Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items represent revolving funds, proceeds from the disposal of surplus Crown assets or loans authorities. These amounts are available for spending without further approval from Parliament.
  - *Main and Supplementary Estimates*
    Include:
    - spending authorities requested in the Estimates;
    - forecasts included in the Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.
  - *Adjustments and transfers*
    Include:
    - transfers from or to other ministries such as Treasury Board Votes 5, 10 and 15 or changes in ministry responsibility;
    - transfers within the ministry from one vote to another (under Parliamentary authority), or between transfer payments;
    - changes to statutory amounts due to adjustments of spending forecasts included in the Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;
    - amounts of previous years' overexpenditures paid or settled in the current year.
    - proceeds from the disposal of surplus Crown assets.
  - *Total available for use*
    Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).
- **Disposition of Authorities**
  - *Used in the current year*
    Amounts spent in the current year (net of actual revenues and receipts available for spending).
  - *Lapsed (variance under)*
    Unused spending authorities which cannot be carried forward to a subsequent year.
  - *Overexpended (variance over)*
    Excess of spending over authorities granted.
  - *Available for use in subsequent years*
    Unused spending authorities which have not lapsed and which are carried forward to a subsequent year.
  - *Used in the previous year*
    Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities or transfer pay-

ments that no longer exist in the current year, the related total net expenditures of the previous year are reported as a single amount in line with the notation "Appropriations (items) not required for the current year".

The content of Part I is summarized as follows:

(a) Summary Tables (Section 1)

Section 1 includes the following tables which provide summaries of the financial operations contained in the ministerial sections:

Table 1	presents the revenues and expenditures on both a gross and net basis
Table 2	presents expenditures by type for each ministry
Table 2a	reconciles Table 2 with Table 1
Table 2b	presents details by ministry of the other transfer payments
Table 2c	presents details of the other program expenditures of other ministries
Table 3	presents expenditures by standard object for each ministry
Table 3a	reconciles Table 3 with Table 1
Table 4	presents revenues by ministry
Table 4a	reconciles Table 4 with Table 1
Table 5	presents the source and disposition of budgetary authorities by ministry
Table 6	presents the source and disposition of non-budgetary authorities by ministry
Table 7	presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory)

Section 1 also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all authorities available from previous years, of all non-lapsing authorities granted/repealed in the current year, and of all authorities for the spending of proceeds from the disposal of surplus Crown assets.

(b) Ministerial Sections (Sections 2 to 24)

There is one section for each ministry. The programs for the departments and agencies for which a Minister is responsible to Parliament are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of program objectives and business line descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*
  This statement displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.

- *Programs by Business Line*
  This statement displays by program the total authorities available for use and the authorities used in the current year for each business line under each type of expenditure (operating, capital, transfer payments and non-budgetary).

- *Transfer Payments*
  This statement displays by program the source and disposition of authorities for each transfer payment.

- *Details of Respendable Amounts*
  This statement displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.

- *Revenues*
  This statement displays by program the nature of revenues under each main classification of revenues.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceding statement and then to the Summary Tables in Section 1. In this way:

- data in the *Transfer Payments* statement can be traced to the *Programs by Business Line* statement which can in turn be traced to the *Ministry Summary* (of source and disposition of authorities) statement. Data in the *Ministry Summary* statement can be traced to the *Summary Tables* (Tables 5, 6 and 7) in Section 1.

- data in the *Details of Respendable Amounts* statement can be traced to the *Programs by Business Line* statement and also to *Summary Table 3* in Section 1.

- data in the *Revenues* statement can be traced to *Summary Table 4* in Section 1.

SECTION 1

2001-2002

PUBLIC ACCOUNTS OF CANADA

Summary Tables

CONTENTS

Page

Summary tables —

Table 1 — Statement of revenues and expenditures 1.3
Table 2 — Ministerial expenditures by type...................... 1.4
Table 2a — Recapitulation of external expenditures by type....... 1.9
Table 2b — Details of other transfer payments 1.10
Table 2c — Details of other program expenditures of other ministries 1.11
Table 3 — Ministerial expenditures by standard object 1.12
Table 3a — Recapitulation of external expenditures by standard object... 1.19
Table 4 — Ministerial revenues 1.20
Table 4a — Recapitulation of external revenues 1.25
Table 5 — Source and disposition of budgetary authorities by ministry.. 1.27
Table 6 — Source and disposition of non-budgetary authorities by ministry... 1.32
Table 7 — Source and disposition of authorities by type (voted and statutory)....................................... 1.34

Appendices —

Appendix 1 — Authorities granted in current year Appropriation Acts 1.39
Appendix 2 — Authorities granted by statutes other than Appropriation Acts 1.62
Appendix 3 — Authorities available from previous years 1.74
Appendix 4 — Non-lapsing authorities granted/repealed in the current year 1.82
Appendix 5 — Authorities for the spending of proceeds from the disposal of surplus Crown assets 1.85

TABLE 1

Statement of Revenues and Expenditures

Table 1 presents revenues and expenditures on both a gross and net basis. In addition, detailed information is provided in Volume I, Section 3 of the *Public Accounts of Canada*.

(in thousands of dollars)

REVENUES	Gross	Net
TAX REVENUES—		
Income tax—		
Personal	90,613,094	83,789,628
Corporation	24,012,791	24,012,791
Other income tax revenues	3,035,532	3,035,532
	117,661,417	*110,837,951*
Employment insurance premiums	17,980,448	17,980,448
Other taxes and duties—		
Goods and services tax	27,873,258	24,909,527
Energy taxes—		
Excise tax—Gasoline	4,310,579	4,310,579
Excise tax—Aviation gasoline and diesel fuel	447,346	447,346
Customs import duties	3,017,706	3,017,706
Other excise taxes and duties—		
Excise duties	3,964,457	3,964,457
Miscellaneous excise taxes and duties	(11,773)	(11,773)
	39,601,573	*36,637,842*
TOTAL TAX REVENUES	**175,243,438**	**165,456,241**
NON-TAX REVENUES—		
Return on investments	5,913,588	5,891,381
Other non-tax revenues—		
Refunds of previous years' expenditures	...	...
Sales of goods and services—		
Rights and privileges	769,870	691,505
Lease and use of public property	428,223	14,286
Services of a regulatory nature	724,309	388,307
Services of a non-regulatory nature	1,633,645	103,763
Sales of goods and information products	138,675	(47,400)
Other fees and charges	200,337	200,099
Proceeds from the disposal of surplus Crown assets	59,377	59,377
Miscellaneous non-tax revenues	2,355,752	557,671
	6,310,187	*1,967,608*
TOTAL NON-TAX REVENUES	**12,223,775**	**7,858,989**
TOTAL REVENUES	**187,467,213**	**173,315,230**

EXPENDITURES	Gross	Net
Transfer Payments—		
Old age security benefits, guaranteed income supplement and spouse's allowance	24,631,851	25,365,374
Employment insurance benefits	13,747,888	13,747,888
Canada health and social transfer	17,300,000	17,300,000
Fiscal arrangements	11,603,238	11,603,238
Alternative payments for standing programs	(2,662,077)	(2,662,077)
Other	374,850	374,850
Canada child tax benefits	7,556,988	...
Other transfer payments	22,817,907	19,854,175
Total Transfer Payments	**95,370,645**	**85,583,448**
Crown Corporation Expenditures	**5,511,170**	**4,081,880**
Other Program Expenditures—		
Agriculture and Agri-Food	1,150,325	1,017,506
Canada Customs and Revenue Agency	3,264,789	3,202,109
Fisheries and Oceans	1,337,358	1,299,447
Foreign Affairs and International Trade	1,694,094	1,574,751
Health	1,624,699	1,573,179
Human Resources Development	2,500,954	2,215,398
Industry	2,274,579	2,127,766
National Defence	10,982,277	10,570,935
Public Works and Government Services	2,378,445	2,177,179
Solicitor General	4,405,974	3,406,678
Treasury Board	1,510,749	1,518,369
Other ministries	6,819,423	6,324,853
Total Other Program Expenditures	**39,943,666**	**37,008,170**
Total Program Expenditures	**140,825,481**	**126,673,498**
Public Debt Charges	**37,734,787**	**37,734,787**
TOTAL EXPENDITURES	**178,560,268**	**164,408,285**
(SURPLUS) / DEFICIT	**(8,906,945)**	**(8,906,945)**

TABLE 2

Ministerial Expenditures by Type

Table 2 presents the net expenditures by type for each ministry. The "Total ministerial net expenditures" column presents the total net expenditures reported for each ministry in the ministerial sections of this volume.

Table 2a reconciles total net ministerial expenditures with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume I.

(in thousands of dollars)

		Transfer payments [1]											
Section	Department or agency	Old age security benefits [2]	Employment insurance benefits	Canada health and social transfer	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support	Alternative payments for standing programs	Other	Total transfer payments	Other program expenditures [3]	Total ministerial net expenditures
2	**Agriculture and Agri-Food**												
	Department	...	...	...	...	...	...	...	...	1,868,911	1,868,911	605,352	2,474,263
	Canadian Dairy Commission	...	...	...	...	...	...	...	...	...	...	3,053	3,053
	Canadian Food Inspection Agency	...	...	...	...	...	...	...	...	28,095	28,095	409,704	437,799
	Canadian Grain Commission	...	...	...	...	...	...	...	...	...	...	21,156	21,156
	Farm Credit Canada	...	...	...	...	...	...	...	...	...	...	...	...
	Total Ministry	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**1,897,006**	**1,897,006**	**1,039,265**	**2,936,271**
3	**Canada Customs and Revenue Agency**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**233,151**	**233,151**	**3,208,343**	**3,441,494**
4	**Canadian Heritage**												
	Department	...	...	...	...	...	...	...	...	849,724	849,724	238,740	1,088,464
	Canada Council for the Arts	...	...	...	...	...	...	...	...	...	...	154,287	154,287
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	982,885	982,885
	Canadian Film Development Corporation	...	...	...	...	...	...	...	...	...	...	105,868	105,868
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	...	53,734	53,734
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	...	26,235	26,235
	Canadian Radio-television and Telecommunications Commission	...	...	...	...	...	...	...	...	...	...	10,579	10,579
	National Archives of Canada	...	...	...	...	...	...	...	...	4,065	4,065	60,485	64,550
	National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	30,994	30,994
	National Battlefields Commission	...	...	...	...	...	...	...	...	...	...	10,093	10,093
	National Capital Commission	...	...	...	...	...	...	...	...	...	...	101,708	101,708
	National Film Board	...	...	...	...	...	...	...	...	322	322	62,769	63,091
	National Gallery of Canada	...	...	...	...	...	...	...	...	...	...	43,234	43,234
	National Library	...	...	...	...	...	...	...	...	30	30	43,131	43,161
	National Museum of Science and Technology	...	...	...	...	...	...	...	...	...	...	24,650	24,650
	Parks Canada Agency	...	...	...	...	...	...	...	...	3,224	3,224	445,193	448,417
	Public Service Commission	...	...	...	...	...	...	...	...	...	...	135,680	135,680
	Status of Women—Office of the Co-ordinator	...	...	...	...	...	...	...	...	10,000	10,000	11,785	21,785
	Total Ministry	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**867,365**	**867,365**	**2,542,050**	**3,409,415**

5	**Citizenship and Immigration**												
	Department	...	...	...	...	...	...	...	...	337,151	337,151	606,793	943,944
	Immigration and Refugee Board of Canada	...	...	...	...	...	...	...	...	...	...	104,495	104,495
	Total Ministry	...	...	...	...	...	...	...	...	**337,151**	**337,151**	**711,288**	**1,048,439**
6	**Environment**												
	Department	...	...	...	...	...	...	...	...	175,898	175,898	665,452	841,350
	Canadian Environmental Assessment Agency	...	...	...	...	...	...	...	...	529	529	12,036	12,565
	Total Ministry	...	...	...	...	...	...	...	...	**176,427**	**176,427**	**677,488**	**853,915**
7	**Finance**												
	Department	...	...	17,300,000	11,871,238	...	...	...	(2,662,077)	1,768,927	28,278,088	41,518,896	69,796,984
	Auditor General	...	...	...	...	...	...	...	...	377	377	62,085	62,462
	Canadian International Trade Tribunal	...	...	...	...	...	...	...	...	...	...	9,309	9,309
	Financial Consumer Agency of Canada	...	...	...	...	...	...	...	...	...	...	3,910	3,910
	Financial Transactions and Reports Analysis of Canada	...	...	...	...	...	...	...	...	...	...	35,761	35,761
	Office of the Superintendent of Financial Institutions	...	...	...	...	...	...	...	...	...	...	2,621	2,621
	Total Ministry	...	...	**17,300,000**	**11,871,238**	...	...	...	**(2,662,077)**	**1,769,304**	**28,278,465**	**41,632,582**	**69,911,047**
8	**Fisheries and Oceans**	...	...	...	...	...	...	...	...	**173,249**	**173,249**	**1,338,743**	**1,511,992**
9	**Foreign Affairs and International Trade**												
	Department	...	...	...	...	...	...	...	...	497,525	497,525	1,362,683	1,860,208
	Canadian Commercial Corporation	...	...	...	...	...	...	...	...	...	...	15,831	15,831
	Canadian International Development Agency	...	...	...	...	...	...	...	...	1,907,733	1,907,733	174,305	2,082,038
	Export Development Canada	...	...	...	...	...	...	...	...	...	...	7,337	7,337
	International Development Research Centre	...	...	...	...	...	...	...	...	...	...	98,889	98,889
	International Joint Commission	...	...	...	...	...	...	...	...	...	...	7,937	7,937
	NAFTA Secretariat, Canadian Section	...	...	...	...	...	...	...	...	...	...	1,882	1,882
	Northern Pipeline Agency	...	...	...	...	...	...	...	...	...	...	256	256
	Total Ministry	...	...	...	...	...	...	...	...	**2,405,258**	**2,405,258**	**1,669,120**	**4,074,378**
10	**Governor General**	...	...	...	...	...	...	...	...	**321**	**321**	**17,760**	**18,081**
11	**Health**												
	Department	...	...	...	...	...	...	...	...	1,122,036	1,122,036	1,557,041	2,679,077
	Canadian Institutes of Health Research	...	...	...	...	...	...	...	...	494,540	494,540	29,607	524,147
	Hazardous Materials Information Review Commission	...	...	...	...	...	...	...	...	...	...	3,051	3,051
	Patented Medicine Prices Review Board	...	...	...	...	...	...	...	...	...	...	3,951	3,951
	Total Ministry	...	...	...	...	...	...	...	...	**1,616,576**	**1,616,576**	**1,593,650**	**3,210,226**
12	**Human Resources Development**												
	Department	25,365,374	...	...	...	...	...	...	...	1,607,935	26,973,309	882,485	27,855,794
	Canada Industrial Relations Board	...	...	...	...	...	...	...	...	...	...	12,643	12,643
	Canadian Artists and Producers Professional Relations Tribunal	...	...	...	...	...	...	...	...	...	...	1,261	1,261

TABLE 2

Ministerial Expenditures by Type—*Continued*
(in thousands of dollars)

		Transfer payments [1]											
Section	Department or agency	Old age security benefits [2]	Employment insurance benefits	Canada health and social transfer	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support	Alternative payments for standing programs	Other	Total transfer payments	Other program expenditures [3]	Total ministerial net expenditures
	Canadian Centre for Occupational Health and Safety	...	...	...	...	...	...	...	...	...	...	3,167	3,167
	Total Ministry	**25,365,374**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**1,607,935**	**26,973,309**	**899,556**	**27,872,865**
13	**Indian Affairs and Northern Development**												
	Department	...	...	...	...	...	...	...	...	4,557,419	4,557,419	586,997	5,144,416
	Canadian Polar Commission	...	...	...	...	...	...	...	...	10	10	982	992
	Total Ministry	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**4,557,429**	**4,557,429**	**587,979**	**5,145,408**
14	**Industry**												
	Department	...	...	...	...	...	...	...	...	872,955	872,955	536,585	1,409,540
	Atlantic Canada Opportunities Agency	...	...	...	...	...	...	...	...	239,983	239,983	78,022	318,005
	Canadian Space Agency	...	...	...	...	...	...	...	...	47,044	47,044	289,088	336,132
	Canadian Tourism Commission	...	...	...	...	...	...	...	...	...	...	103,688	103,688
	Competition Tribunal	...	...	...	...	...	...	...	...	...	...	1,689	1,689
	Copyright Board	...	...	...	...	...	...	...	...	...	...	2,034	2,034
	Economic Development Agency of Canada for the Regions of Quebec	...	...	...	...	...	...	...	...	216,671	216,671	44,087	260,758
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	...	...	...	37,608	37,608
	National Research Council of Canada	...	...	...	...	...	...	...	...	149,784	149,784	491,464	641,248
	Natural Sciences and Engineering Research Council	...	...	...	...	...	...	...	...	555,508	555,508	32,051	587,559
	Social Sciences and Humanities Research Council	...	...	...	...	...	...	...	...	344,182	344,182	15,839	360,021
	Standards Council of Canada	...	...	...	...	...	...	...	...	...	...	6,940	6,940
	Statistics Canada	...	...	...	...	...	...	...	...	561	561	590,160	590,721
	Western Economic Diversification	...	...	...	...	...	...	...	...	201,795	201,795	49,792	251,587
	Total Ministry	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**2,628,483**	**2,628,483**	**2,279,047**	**4,907,530**
15	**Justice**												
	Department	...	...	...	...	...	...	...	...	414,642	414,642	520,732	935,374
	Canadian Human Rights Commission	...	...	...	...	...	...	...	...	...	...	21,061	21,061
	Canadian Human Rights Tribunal	...	...	...	...	...	...	...	...	...	...	3,474	3,474
	Commissioner for Federal Judicial Affairs	...	...	...	...	...	...	...	...	...	...	319,183	319,183
	Federal Court of Canada	...	...	...	...	...	...	...	...	...	...	41,457	41,457
	Law Commission of Canada	...	...	...	...	...	...	...	...	...	...	3,188	3,188
	Offices of the Information and Privacy Commissioners of Canada	...	...	...	...	...	...	...	...	...	...	16,379	16,379

	Supreme Court of Canada	...	...	...	...	...	...	...	...	...	...	20,403	20,403
	Tax Court of Canada	...	...	...	...	...	...	...	...	...	...	12,658	12,658
	Total Ministry	...	...	...	...	...	...	...	...	**414,642**	**414,642**	**958,535**	**1,373,177**
16	**National Defence**												
	Department	...	...	...	...	...	...	...	...	325,099	325,099	11,918,438	12,243,537
	Canadian Forces Grievance Board	...	...	...	...	...	...	...	...	...	...	7,063	7,063
	Military Police Complaints Commission	...	...	...	...	...	...	...	...	...	...	3,635	3,635
	Total Ministry	...	...	...	...	...	...	...	...	**325,099**	**325,099**	**11,929,136**	**12,254,235**
17	**Natural Resources**												
	Department	...	...	...	...	...	...	...	...	256,689	256,689	561,467	818,156
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	...	...	211,240	211,240
	Canadian Nuclear Safety Commission	...	...	...	...	...	...	...	...	246	246	58,221	58,467
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	...	65,500	65,500
	National Energy Board	...	...	...	...	...	...	...	...	...	...	33,002	33,002
	Total Ministry	...	...	...	...	...	...	...	...	**256,935**	**256,935**	**929,430**	**1,186,365**
18	**Parliament**												
	The Senate	...	...	...	...	...	...	...	...	479	479	62,792	63,271
	House of Commons	...	...	...	...	...	...	...	...	771	771	304,413	305,184
	Library of Parliament	...	...	...	...	...	...	...	...	...	...	25,340	25,340
	Total Ministry	...	...	...	...	...	...	...	...	**1,250**	**1,250**	**392,545**	**393,795**
19	**Privy Council**												
	Department	...	...	...	...	...	...	...	...	4,482	4,482	117,822	122,304
	Canadian Centre for Management Development	...	...	...	...	...	...	...	...	154	154	26,739	26,893
	Canadian Intergovernmental Conference Secretariat	...	...	...	...	...	...	...	...	...	...	4,438	4,438
	Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	...	...	...	...	...	...	30,051	30,051
	Chief Electoral Officer	...	...	...	...	...	...	...	...	62	62	49,511	49,573
	Commissioner of Official Languages	...	...	...	...	...	...	...	...	...	...	14,865	14,865
	Millennium Bureau of Canada	...	...	...	...	...	...	...	...	25,715	25,715	3,819	29,534
	National Round Table on the Environment and the Economy	...	...	...	...	...	...	...	...	...	...	5,447	5,447
	Office of Indian Residential Schools Resolution of Canada	...	...	...	...	...	...	...	...	2,626	2,626	39,315	41,941
	Public Service Staff Relations Board	...	...	...	...	...	...	...	...	...	...	6,894	6,894
	Security Intelligence Review Committee	...	...	...	...	...	...	...	...	...	...	2,037	2,037
	Total Ministry	...	...	...	...	...	...	...	...	**33,039**	**33,039**	**300,938**	**333,977**
20	**Public Works and Government Services**												
	Department	...	...	...	...	...	...	...	...	11,082	11,082	2,218,884	2,229,966
	Communication Canada	...	...	...	...	...	...	...	...	2,677	2,677	52,504	55,181
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	1,909,887	1,909,887
	Canada Post Corporation	...	...	...	...	...	...	...	...	...	...	247,210	247,210
	Total Ministry	...	...	...	...	...	...	...	...	**13,759**	**13,759**	**4,428,485**	**4,442,244**

TABLE 2

Ministerial Expenditures by Type—*Concluded*
(in thousands of dollars)

		Transfer payments [1]											
Section	Department or agency	Old age security benefits [2]	Employment insurance benefits	Canada health and social transfer	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support	Alternative payments for standing programs	Other	Total transfer payments	Other program expenditures [3]	Total ministerial net expenditures
21	**Solicitor General**												
	Department	...	...	...	...	...	...	...	...	49,453	49,453	97,538	146,991
	Canadian Security Intelligence Service	...	...	...	...	...	...	...	...	...	...	248,589	248,589
	Correctional Service	...	...	...	...	...	...	...	...	4,922	4,922	1,504,587	1,509,509
	National Parole Board	...	...	...	...	...	...	...	...	19	19	34,500	34,519
	Office of the Correctional Investigator	...	...	...	...	...	...	...	...	...	...	2,739	2,739
	Royal Canadian Mounted Police	...	...	...	...	...	...	...	...	47,694	47,694	1,587,416	1,635,110
	Royal Canadian Mounted Police External Review Committee	...	...	...	...	...	...	...	...	...	...	698	698
	Royal Canadian Mounted Police Public Complaints Commission	...	...	...	...	...	...	...	...	...	...	4,653	4,653
	Total Ministry	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**102,088**	**102,088**	**3,480,720**	**3,582,808**
22	**Transport**												
	Department	...	...	...	...	...	...	...	...	394,410	394,410	799,006	1,193,416
	Canadian Transportation Agency	...	...	...	...	...	...	...	...	...	...	25,767	25,767
	Civil Aviation Tribunal	...	...	...	...	...	...	...	...	...	...	1,146	1,146
	Total Ministry	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**394,410**	**394,410**	**825,919**	**1,220,329**
23	**Treasury Board**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**20,522**	**20,522**	**1,533,333**	**1,553,855**
24	**Veterans Affairs**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**1,557,444**	**1,557,444**	**689,062**	**2,246,506**
	Total ministerial expenditures	**25,365,374**	**...**	**17,300,000**	**11,871,238**	**...**	**...**	**...**	**(2,662,077)**	**21,388,843**	**73,263,378**	**83,664,974**	**156,928,352**

Note: If no amount is shown, either the expenditures were less than $500 or none were reported.

[1] Transfer payments for employment insurance benefits and Canada child tax benefits are reported in Table 2a.

[2] Includes the guaranteed income supplement and the spouse's allowance.

[3] Includes the public debt charges.

TABLE 2a

Recapitulation of External Expenditures by Type

Table 2a reconciles total ministerial net expenditures (Table 2) with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, revenues netted against expenditures, the provision for valuation and other items, the expenditures of the consolidated Crown corporations, and the elimination of internal expenditures. The difference between gross and net expenditures is revenues netted against expenditures, tax credits and repayments, and revenues of consolidated Crown corporations credited to expenditures.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Provision for valuation and other items	Consolidated Crown corporations	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL EXPENDITURES
Transfer payments—										
Old age security benefits, guaranteed income supplement and spouse's allowance	25,365,374	...	...	...	...	25,365,374	...	(733,523)	...	24,631,851
Employment insurance benefits	...	13,747,888	...	...	...	13,747,888	...	...	...	13,747,888
Other levels of government—										
Canada health and social transfer	17,300,000	...	...	...	...	17,300,000	...	...	...	17,300,000
Fiscal arrangements	11,871,238	...	(268,000)	...	...	11,603,238	...	...	...	11,603,238
Canada Assistance Plan	...	...	...	...	...	...	...	...	...	...
Alternative payments for standing programs	(2,662,077)	...	...	...	...	(2,662,077)	...	...	...	(2,662,077)
Other	...	...	374,850	...	...	374,850	...	...	...	374,850
Total other levels of government	*26,509,161*	...	*106,850*	...	...	*26,616,011*	...	...	...	*26,616,011*
Canada child tax benefits	...	...	...	...	...	...	...	7,556,988	...	7,556,988
Other transfer payments[1]	21,388,843	90,415	(1,625,083)	...	...	19,854,175	...	2,963,732	...	22,817,907
Total transfer payments	***73,263,378***	***13,838,303***	***(1,518,233)***	...	...	***85,583,448***	...	***9,787,197***	...	***95,370,645***
Crown corporation expenditures	...	...	**(299,698)**	**4,381,578**	...	**4,081,880**	...	...	**1,429,290**	**5,511,170**
Other program expenditures—										
Agriculture and Agri-Food	1,039,265	4	...	...	(21,763)	1,017,506	132,819	...	...	1,150,325
Canada Customs and Revenue Agency	3,208,343	...	...	...	(6,234)	3,202,109	62,680	...	...	3,264,789
Fisheries and Oceans	1,338,743	243	...	...	(39,539)	1,299,447	37,911	...	...	1,337,358
Foreign Affairs and International Trade	1,669,120	...	...	(114,114)	19,745	1,574,751	119,343	...	...	1,694,094
Health	1,593,650	...	...	...	(20,471)	1,573,179	51,520	...	...	1,624,699
Human Resources Development	899,556	1,408,704	...	...	(92,862)	2,215,398	285,556	...	...	2,500,954
Industry	2,279,047	...	...	(143,167)	(8,114)	2,127,766	146,813	...	...	2,274,579
National Defence	11,929,136	(99,892)	(1,159,642)	...	(98,667)	10,570,935	411,342	...	...	10,982,277
Public Works and Government Services	4,428,485	10,254	...	(2,172,422)	(89,138)	2,177,179	201,266	...	...	2,378,445
Solicitor General	3,480,720	...	...	...	(74,042)	3,406,678	999,296	...	...	4,405,974
Treasury Board	1,533,333	...	...	...	(14,964)	1,518,369	(7,620)	...	...	1,510,749
Other ministries[2]	8,938,095	(182,953)	33,143	(2,355,363)	(108,069)	6,324,853	494,570	...	...	6,819,423
Total other program expenditures	***42,337,493***	***1,136,360***	***(1,126,499)***	***(4,785,066)***	***(554,118)***	***37,008,170***	***2,935,496***	...	...	***39,943,666***
Total program expenditures	**115,600,871**	**14,974,663**	**(2,944,430)**	**(403,488)**	**(554,118)**	**126,673,498**	**2,935,496**	**9,787,197**	**1,429,290**	**140,825,481**
Public debt charges	**41,327,481**	**(1,102,495)**	**(2,490,199)**	...	...	**37,734,787**	...	...	...	**37,734,787**
TOTAL EXPENDITURES	**156,928,352**	**13,872,168**	**(5,434,629)**	**(403,488)**	**(554,118)**	**164,408,285**	**2,935,496**	**9,787,197**	**1,429,290**	**178,560,268**

Note: If no amount is shown, either the expenditures were less than $500 or none were reported.

[1] Details of other transfer payments are presented in Table 2b.

[2] Details of other program expenditures of other ministries are presented in Table 2c.

TABLE 2b

Details of Other Transfer Payments

Table 2b presents details by ministry of the other transfer payments reported in Table 2a.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Provision for valuation and other items	Consolidated Crown corporations	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL EXPENDITURES
Agriculture and Agri-Food	1,897,006	...	...	...	...	1,897,006	...	...	...	1,897,006
Canadian Heritage	867,365	...	...	...	...	867,365	...	...	...	867,365
Canada Customs and Revenue Agency	233,151	...	...	...	...	233,151	...	2,963,732	...	3,196,883
Citizenship and Immigration	337,151	...	...	...	...	337,151	...	...	...	337,151
Environment	176,427	...	...	...	...	176,427	...	...	...	176,427
Finance	1,769,304	...	...	...	...	1,769,304	...	...	...	1,769,304
Fisheries and Oceans	173,249	...	...	...	...	173,249	...	...	...	173,249
Foreign Affairs and International Trade	2,405,258	...	...	...	...	2,405,258	...	...	...	2,405,258
Governor General	321	...	...	...	...	321	...	...	...	321
Health	1,616,576	...	...	...	...	1,616,576	...	...	...	1,616,576
Human Resources Development	1,607,935	90,415	...	...	...	1,698,350	...	...	...	1,698,350
Indian Affairs and Northern Development	4,557,429	...	...	...	...	4,557,429	...	...	...	4,557,429
Industry	2,628,483	...	...	...	...	2,628,483	...	...	...	2,628,483
Justice	414,642	...	...	...	...	414,642	...	...	...	414,642
National Defence	325,099	...	...	...	...	325,099	...	...	...	325,099
Natural Resources	256,935	...	...	...	...	256,935	...	...	...	256,935
Parliament	1,250	...	...	...	...	1,250	...	...	...	1,250
Privy Council	33,039	...	...	...	...	33,039	...	...	...	33,039
Public Works and Government Services	13,759	...	...	...	...	13,759	...	...	...	13,759
Solicitor General	102,088	...	...	...	...	102,088	...	...	...	102,088
Transport	394,410	...	...	...	...	394,410	...	...	...	394,410
Treasury Board	20,522	...	...	...	...	20,522	...	...	...	20,522
Veterans Affairs	1,557,444	...	...	...	...	1,557,444	...	...	...	1,557,444
Sub total	21,388,843	90,415	...	...	...	21,479,258	...	2,963,732	...	24,442,990
Provision for valuation and other items	...	...	(1,625,083)	...	...	(1,625,083)	...	...	...	(1,625,083)
Total other transfer payments	21,388,843	90,415	(1,625,083)	...	...	19,854,175	...	2,963,732	...	22,817,907

Note: If no amount is shown, either the expenditures were less than $500 or none were reported.

TABLE 2c

Details of Other Program Expenditures of Other Ministries

Table 2c presents details of the other program expenditures of other ministries reported in Table 2a.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Provision for valuation and other items	Consolidated Crown corporations	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL EXPENDITURES
Canadian Heritage	2,542,050	5,137	...	(1,613,814)	(30,229)	903,144	48,019	...	...	951,163
Citizenship and Immigration	711,288	...	...	...	(15,435)	695,853	...	...	...	695,853
Environment	677,488	142	...	...	(12,282)	665,348	46,364	...	...	711,712
Finance	305,101	...	...	...	(5,007)	300,094	60,124	...	...	360,218
Governor General	17,760	...	...	...	17	17,777	...	...	...	17,777
Indian Affairs and Northern Development	587,979	(209)	...	(24,964)	(15,751)	547,055	...	...	...	547,055
Justice	958,535	...	...	...	(3,297)	955,238	220	...	...	955,458
Natural Resources	929,430	662	...	(276,740)	(15,215)	638,137	35,043	...	...	673,180
Parliament	392,545	...	...	...	(1,800)	390,745	1,201	...	...	391,946
Privy Council	300,938	...	...	...	(3,654)	297,284	...	...	...	297,284
Transport	825,919	3,544	...	(439,845)	(21,750)	367,868	303,598	...	...	671,466
Veterans Affairs	689,062	...	...	...	16,334	705,396	1	...	...	705,397
Sub total	8,938,095	9,276	...	(2,355,363)	(108,069)	6,483,939	494,570	...	...	6,978,509
Provision for valuation and other items	...	(192,229)	33,143	...	...	(159,086)		...	...	(159,086)
Total other program expenditures	8,938,095	(182,953)	33,143	(2,355,363)	(108,069)	6,324,853	494,570	...	...	6,819,423

Note: If no amount is shown, either the expenditures were less than $500 or none were reported.

TABLE 3

Ministerial Expenditures by Standard Object

Table 3 presents expenditures by standard object for each ministry on both a gross and net basis. The difference between gross and net expenditures is revenues netted against expenditures. The standard object presentation of expenditures is related to the goods and services acquired, and transfer payments made by the Government. The "Total gross expenditures" column represents the total of expenditures charged to standard objects 1 to 12 inclusively. The "Total ministerial net expenditures" column represents the result of total gross expenditures less total revenues netted against expenditures. The "Total ministerial net expenditures" column discloses the total expenditures reported for each ministry in the ministerial sections of this volume.

Table 3a reconciles total ministerial net expenditures with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume 1.

(in thousands of dollars)

															Less: revenues netted against expenditures			
Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services [1] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works [2] (8)	Acquisition of machinery and equipment [3] (9)	Transfer payments [4] (10)	Public debt charges [5] (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total	Total ministerial net expenditures
2	**Agriculture and Agri-Food**																	
	Department	374,979	27,344	5,933	89,662	6,469	23,094	38,466	24,696	48,381	1,868,911	...	3,184	2,511,119	36,856	...	36,856	2,474,263
	Canadian Dairy Commission	2,174	513	34	625	394	24	66	...	492	...	...	(1,269)	3,053	...	...	...	3,053
	Canadian Food Inspection Agency	342,010	28,629	3,261	39,613	1,687	10,351	12,812	326	23,668	28,095	...	205	490,657	52,379	479	52,858	437,799
	Canadian Grain Commission	50,316	3,586	138	1,558	3,696	803	866	...	3,661	...	...	116	64,740	43,584	...	43,584	21,156
	Total Ministry	**769,479**	**60,072**	**9,366**	**131,458**	**12,246**	**34,272**	**52,210**	**25,022**	**76,202**	**1,897,006**	**...**	**2,236**	**3,069,569**	**132,819**	**479**	**133,298**	**2,936,271**
3	**Canada Customs and Revenue Agency**	**2,649,635**	**184,610**	**6,583**	**176,198**	**12,032**	**79,045**	**62,611**	**24,882**	**112,776**	**233,151**	**...**	**40,895**	**3,582,418**	**62,680**	**78,244**	**140,924**	**3,441,494**
4	**Canadian Heritage**																	
	Department	131,382	18,574	14,197	55,505	1,910	1,947	6,978	...	9,291	849,724	...	2,964	1,092,472	3,719	289	4,008	1,088,464
	Canada Council for the Arts	...	...	...	...	...	...	...	...	...	...	...	154,287	154,287	...	...	...	154,287
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	...	982,885	982,885	...	...	...	982,885
	Canadian Film Development Corporation	...	...	...	...	...	...	...	...	...	...	...	105,868	105,868	...	...	...	105,868
	Canadian Museum of Civilization	...	..	...	...	...	...	...	...	...	...	...	53,734	53,734	...	...	..	53,734
	Canadian Museum of Nature	...	...	...	..	..	...	...	...	...	...	...	26,235	26,235	...	...	...	26,235

Canadian Radio-television and Telecommunications Commission	32,164	1,481	1,433	3,301	326	450	411	...	1,988	...	...	8	41,562	30,983	...	30,983	10,579
National Archives of Canada	36,606	1,516	264	8,268	275	1,085	7,010	...	5,262	4,065	...	199	64,550	...	...	...	64,550
National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	...	30,994	30,994	...	...	...	30,994
National Battlefields Commission	2,551	51	109	580	20	397	519	1,961	291	...	...	3,614	10,093	...	...	...	10,093
National Capital Commission	...	...	...	...	...	...	...	...	...	...	...	101,708	101,708	...	...	...	101,708
National Film Board	34,866	3,923	972	13,353	8,467	2,494	1,449	...	2,962	322	...	(300)	68,508	4,331	1,086	5,417	63,091
National Gallery of Canada	...	...	...	...	...	...	...	...	...	...	...	43,234	43,234	...	...	...	43,234
National Library	28,020	1,475	433	4,039	169	1,001	2,664	...	5,281	30	...	49	43,161	...	...	...	43,161
National Museum of Science and Technology	...	...	...	...	...	...	...	...	...	...	...	24,650	24,650	...	...	...	24,650
Parks Canada Agency	233,263	22,593	6,695	70,236	10,133	16,365	29,651	21,963	14,251	3,224	...	36,426	464,800	8,313	8,070	16,383	448,417
Public Service Commission	107,020	7,746	1,965	17,376	1,953	1,860	1,873	...	6,754	...	...	1,474	148,021	673	11,668	12,341	135,680
Status of Women—Office of the Co-ordinator	7,491	685	485	2,312	55	104	163	...	916	10,000	...	(426)	21,785	...	...	...	21,785
Total Ministry	**613,363**	**58,044**	**26,553**	**174,970**	**23,308**	**25,703**	**50,718**	**23,924**	**46,996**	**867,365**	**...**	**1,567,603**	**3,478,547**	**48,019**	**21,113**	**69,132**	**3,409,415**
5 **Citizenship and Immigration**																	
Department	316,451	40,068	10,549	145,012	5,765	9,566	11,323	...	52,387	337,151	...	15,672	943,944	...	...	...	943,944
Immigration and Refugee Board of Canada	75,554	3,717	288	16,002	711	2,024	1,492	...	4,686	...	...	21	104,495	...	...	...	104,495
Total Ministry	**392,005**	**43,785**	**10,837**	**161,014**	**6,476**	**11,590**	**12,815**	**...**	**57,073**	**337,151**	**...**	**15,693**	**1,048,439**	**...**	**...**	**...**	**1,048,439**
6 **Environment**																	
Department	397,965	52,366	8,219	121,727	23,956	12,395	27,576	623	62,500	175,898	...	38,324	921,549	46,278	33,921	80,199	841,350
Canadian Environmental Assessment Agency	8,217	974	183	2,177	233	3	165	...	280	529	...	1	12,762	86	111	197	12,565
Total Ministry	**406,182**	**53,340**	**8,402**	**123,904**	**24,189**	**12,398**	**27,741**	**623**	**62,780**	**176,427**	**...**	**38,325**	**934,311**	**46,364**	**34,032**	**80,396**	**853,915**
7 **Finance**																	
Department	67,298	7,439	2,757	14,785	1,782	2,172	63,381	...	5,509	28,278,088	41,327,481	36,982	69,807,674	1	10,689	10,690	69,796,984
Auditor General	45,135	4,489	629	7,168	311	1,738	452	...	2,096	377	...	67	62,462	...	...	...	62,462
Canadian International Trade Tribunal	7,846	308	78	559	77	148	195	...	98	...	...	...	9,309	...	...	...	9,309
Financial Consumer Agency of Canada	892	62	115	1,461	461	23	42	362	416	...	...	76	3,910	...	...	...	3,910
Financial Transactions and Reports Analysis Centre	9,095	1,305	230	5,468	1,289	1,652	274	...	16,013	...	...	435	35,761	...	...	...	35,761
Office of the Superintendent of Financial Institutions	47,887	3,555	641	4,915	4,252	548	473	748	2,443	...	...	267	65,729	60,123	2,985	63,108	2,621
Total Ministry	**178,153**	**17,158**	**4,450**	**34,356**	**8,172**	**6,281**	**64,817**	**1,110**	**26,575**	**28,278,465**	**41,327,481**	**37,827**	**69,984,845**	**60,124**	**13,674**	**73,798**	**69,911,047**

TABLE 3

Ministerial Expenditures by Standard Object—*Continued*

(in thousands of dollars)

															Less: revenues netted against expenditures			
Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services [1] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works [2] (8)	Acquisition of machinery and equipment [3] (9)	Transfer payments [4] (10)	Public debt charges [5] (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total	Total ministerial net expenditures
8	**Fisheries and Oceans**	**726,644**	**78,769**	**7,688**	**207,645**	**25,856**	**103,048**	**78,031**	**38,385**	**104,911**	**173,249**	**...**	**6,680**	**1,550,906**	**37,911**	**1,003**	**38,914**	**1,511,992**
9	**Foreign Affairs and International Trade**																	
	Department	664,868	139,179	12,298	198,156	140,674	54,258	51,275	92,013	87,543	497,525	...	41,552	1,979,341	119,343	(210)	119,133	1,860,208
	Canadian Commercial Corporation	...	...	...	...	...	...	...	...	...	...	...	15,831	15,831	...	...	...	15,831
	Canadian International Development Agency	112,436	15,199	954	31,236	1,902	3,501	1,451	...	5,636	1,907,733	...	1,990	2,082,038	...	...	...	2,082,038
	Export Development Canada	...	...	...	...	...	...	...	...	...	...	...	7,337	7,337	...	...	...	7,337
	International Development Research Centre	...	...	...	...	...	...	...	...	...	...	...	98,889	98,889	...	...	...	98,889
	International Joint Commission	3,106	733	160	3,203	346	9	113	...	267	...	...	...	7,937	...	...	...	7,937
	NAFTA Secretariat, Canadian Section	928	131	8	664	65	5	26	...	28	...	...	27	1,882	...	...	...	1,882
	Northern Pipeline Agency	80	23	1	123	8	5	...	...	3	...	...	13	256	...	...	...	256
	Total Ministry	**781,418**	**155,265**	**13,421**	**233,382**	**142,995**	**57,778**	**52,865**	**92,013**	**93,477**	**2,405,258**	**...**	**165,639**	**4,193,511**	**119,343**	**(210)**	**119,133**	**4,074,378**
10	**Governor General**	**11,094**	**1,765**	**607**	**2,135**	**253**	**49**	**1,381**	**...**	**424**	**321**	**...**	**52**	**18,081**	**...**	**...**	**...**	**18,081**
11	**Health**																	
	Department	570,429	161,125	48,187	400,193	19,905	30,760	277,727	6,482	88,407	1,122,036	...	11,000	2,736,251	53,156	4,018	57,174	2,679,077
	Canadian Institutes of Health Research	12,135	3,934	1,301	8,833	163	273	508	...	2,446	494,540	...	18	524,151	(1,636)	1,640	4	524,147
	Hazardous Materials Information Review Commission	2,090	90	26	332	12	27	58	...	314	...	...	102	3,051	...	...	...	3,051
	Patented Medicine Prices Review Board	2,926	235	66	433	14	32	121	...	70	...	...	54	3,951	...	...	...	3,951
	Total Ministry	**587,580**	**165,384**	**49,580**	**409,791**	**20,094**	**31,092**	**278,414**	**6,482**	**91,237**	**1,616,576**	**...**	**11,174**	**3,267,404**	**51,520**	**5,658**	**57,178**	**3,210,226**

12	**Human Resources Development**																	
	Department	1,426,351	134,656	36,966	511,315	204,017	34,378	15,489	...	83,584	26,973,309	...	15,025	29,435,090	281,632	1,297,664	1,579,296	27,855,794
	Canada Industrial Relations Board	8,992	1,202	34	1,301	130	184	202	...	561	...	...	37	12,643	...	...	...	12,643
	Canadian Artists and Producers Professional Relations Tribunal	741	78	15	322	16	11	28	...	50	...	...	...	1,261	...	...	...	1,261
	Canadian Centre for Occupational Health and Safety	5,140	242	333	1,285	25	143	140	...	266	...	...	...	7,574	3,924	483	4,407	3,167
	Total Ministry	**1,441,224**	**136,178**	**37,348**	**514,223**	**204,188**	**34,716**	**15,859**	**...**	**84,461**	**26,973,309**	**...**	**15,062**	**29,456,568**	**285,556**	**1,298,147**	**1,583,703**	**27,872,865**
13	**Indian Affairs and Northern Development**																	
	Department	293,122	43,712	10,804	131,834	10,264	15,989	12,127	5,453	27,073	4,557,419	...	36,619	5,144,416	...	...	...	5,144,416
	Canadian Polar Commission	396	196	35	212	123	1	7	...	12	10	...	...	992	...	..	...	992
	Total Ministry	**293,518**	**43,908**	**10,839**	**132,046**	**10,387**	**15,990**	**12,134**	**5,453**	**27,085**	**4,557,429**	**...**	**36,619**	**5,145,408**	**...**	**...**	**...**	**5,145,408**
14	**Industry**																	
	Department	395,381	42,248	13,563	128,197	9,507	12,221	12,920	3,243	50,177	872,955	...	(3,971)	1,536,441	120,460	6,441	126,901	1,409,540
	Atlantic Canada Opportunities Agency	42,355	6,703	2,058	20,263	1,135	625	960	...	4,124	239,983	...	(201)	318,005	...	...	...	318,005
	Canadian Space Agency	43,908	7,382	1,732	135,984	1,020	3,719	3,004	790	89,004	47,044	...	2,545	336,132	...	...	...	336,132
	Canadian Tourism Commission	...	...	...	...	...	...	...	...	...	...	...	103,688	103,688	...	...	...	103,688
	Competition Tribunal	831	144	112	500	5	4	39	...	54	...	...	...	1,689	...	...	...	1,689
	Copyright Board	1,122	159	113	489	36	6	35	...	74	...	...	...	2,034	...	...	...	2,034
	Enterprise Cape Breton Corporation	...	..	...	...	...	...	..	...	...	...	...	37,608	37,608	...	...	...	37,608
	Economic Development Agency of Canada for the Regions of Quebec	26,927	2,601	2,180	7,848	864	99	211	...	2,917	216,671	...	440	260,758	...	...	...	260,758
	National Research Council of Canada	253,164	21,113	4,784	60,572	2,969	12,105	41,372	23,510	82,099	149,784	...	(10,224)	641,248	(1)	1	...	641,248
	Natural Sciences and Engineering Research Council	17,488	3,108	2,144	5,395	414	306	501	...	1,844	555,508	...	851	587,559	...	...	...	587,559
	Social Sciences and Humanities Research Council	10,036	1,043	369	2,925	282	126	122	..	740	344,182	...	196	360,021	...	...	...	360,021
	Standards Council of Canada	...	...	...	...	...	...	...	...	...	...	...	6,940	6,940	...	...	...	6,940
	Statistics Canada	434,907	32,287	7,565	153,803	15,286	6,416	23,747	...	3,923	561	...	(35)	678,460	26,354	61,385	87,739	590,721
	Western Economic Diversification	28,840	3,790	1,471	10,368	537	387	878	...	3,469	201,795	...	52	251,587	...	...	...	251,587
	Total Ministry	**1,254,959**	**120,578**	**36,091**	**526,344**	**32,055**	**36,014**	**83,789**	**27,543**	**238,425**	**2,628,483**	**...**	**137,889**	**5,122,170**	**146,813**	**67,827**	**214,640**	**4,907,530**
15	**Justice**																	
	Department	305,684	37,559	20,453	127,396	9,030	4,374	7,346	3,348	22,121	414,642	...	(16,579)	935,374	...	...	...	935,374
	Canadian Human Rights Commission	14,892	1,190	314	3,205	212	170	310	...	584	...	...	184	21,061	...	...	...	21,061

TABLE 3

Ministerial Expenditures by Standard Object—*Continued*

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services [1] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works [2] (8)	Acquisition of machinery and equipment [3] (9)	Transfer payments [4] (10)	Public debt charges [5] (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total ministerial net expenditures
															External revenues	Internal revenues	Total	
	Canadian Human Rights Tribunal	1,456	421	20	1,224	184	45	31	...	92	...	...	1	3,474	...	...	...	3,474
	Commissioner for Federal Judicial Affairs	290,371	19,351	18	2,988	31	58	179	...	100	...	...	6,393	319,489	215	91	306	319,183
	Federal Court of Canada	28,220	2,131	128	4,970	429	903	1,498	...	3,176	...	...	2	41,457	...	...	...	41,457
	Law Commission of Canada	1,011	322	343	1,407	45	27	18	...	11	...	...	4	3,188	...	...	...	3,188
	Offices of the Information and Privacy Commissioners of Canada	11,182	723	1,621	1,674	50	127	200	...	769	...	...	33	16,379	...	...	...	16,379
	Supreme Court of Canada	14,572	913	205	2,429	95	242	1,185	..	596	..	...	166	20,403	...	...	...	20,403
	Tax Court of Canada	7,884	648	49	2,951	126	161	491	...	544	...	...	(191)	12,663	5	...	5	12,658
	Total Ministry	**675,272**	**63,258**	**23,151**	**148,244**	**10,202**	**6,107**	**11,258**	**3,348**	**27,993**	**414,642**	**...**	**(9,987)**	**1,373,488**	**220**	**91**	**311**	**1,373,177**
16	**National Defence**																	
	Department	5,709,535	606,034	34,408	1,513,923	142,325	888,627	750,962	186,818	2,374,609	325,099	...	134,248	12,666,588	411,342	11,709	423,051	12,243,537
	Canadian Forces Grievance Board	3,827	364	16	1,935	334	3	96	...	452	...	...	36	7,063	...	...	...	7,063
	Military Police Complaints Commission	1,598	225	169	1,187	159	20	86	...	190	...	...	1	3,635	...	...	...	3,635
	Total Ministry	**5,714,960**	**606,623**	**34,593**	**1,517,045**	**142,818**	**888,650**	**751,144**	**186,818**	**2,375,251**	**325,099**	**...**	**134,285**	**12,677,286**	**411,342**	**11,709**	**423,051**	**12,254,235**
17	**Natural Resources**																	
	Department	326,888	32,764	14,963	114,508	8,605	8,251	22,682	18,242	41,232	256,689	...	8,375	853,199	35,043	...	35,043	818,156
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	...	...	...	211,240	211,240	...	...	...	211,240
	Canadian Nuclear Safety Commission	41,369	3,952	603	7,566	762	840	697	...	2,431	246	...	1	58,467	...	...	...	58,467
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	...	...	65,500	65,500	...	...	...	65,500
	National Energy Board	24,294	1,960	206	3,473	426	487	494	...	1,542	...	...	120	33,002	...	...	...	33,002
	Total Ministry	**392,551**	**38,676**	**15,772**	**125,547**	**9,793**	**9,578**	**23,873**	**18,242**	**45,205**	**256,935**	**...**	**285,236**	**1,221,408**	**35,043**	**...**	**35,043**	**1,186,365**

18	**Parliament**																		
	The Senate	41,541	9,814	130	6,362	337	701	1,177	...	2,749	479	...	(17)	63,273	2	...	2	63,271
	House of Commons	215,314	36,577	5,825	16,464	8,002	5,343	6,628	...	11,447	771	...	(118)	306,253	1,053	16	1,069	305,184
	Library of Parliament	19,703	414	187	2,227	241	168	1,377	...	1,225	...	...	1	25,543	146	57	203	25,340
	Total Ministry	**276,558**	**46,805**	**6,142**	**25,053**	**8,580**	**6,212**	**9,182**	...	**15,421**	**1,250**	...	**(134)**	**395,069**	**1,201**	**73**	**1,274**	**393,795**
19	**Privy Council**																		
	Department	72,845	7,945	7,406	15,787	2,120	1,892	2,106	...	7,681	4,482	...	40	122,304	...	...	...	122,304
	Canadian Centre for Management Development	11,179	1,514	1,167	10,230	379	200	746	...	1,322	154	...	2	26,893	...	...	...	26,893
	Canadian Intergovernmental Conference Secretariat	2,059	722	52	547	498	52	61	...	277	...	...	170	4,438	...	...	...	4,438
	Canadian Transportation Accident Investigation and Safety Board	21,310	1,898	666	3,859	107	463	477	...	1,267	...	...	4	30,051	...	...	...	30,051
	Chief Electoral Officer	19,919	1,195	4,776	13,657	4,395	1,353	562	...	3,558	62	...	96	49,573	...	...	...	49,573
	Commissioner of Official Languages	9,686	738	395	2,784	65	24	195	...	968	...	...	10	14,865	...	...	...	14,865
	Millennium Bureau of Canada	2,770	172	134	683	29	11	17	...	1	25,715	...	2	29,534	...	...	...	29,534
	National Round Table on the Environment and the Economy	1,966	921	756	2,477	124	23	54	...	415	...	...	(1,289)	5,447	...	...	...	5,447
	Office of Indian Residential Schools Resolution of Canada	9,985	851	63	12,862	764	226	150	...	1,087	2,626	...	13,327	41,941	...	...	...	41,941
	Public Service Staff Relations Board	4,477	454	37	1,260	149	123	163	...	267	...	...	(36)	6,894	...	...	...	6,894
	Security Intelligence Review Committee	1,259	150	70	291	12	81	25	...	149	...	...	...	2,037	...	...	...	2,037
	Total Ministry	**157,455**	**16,560**	**15,522**	**64,437**	**8,642**	**4,448**	**4,556**	...	**16,992**	**33,039**	...	**12,326**	**333,977**	...	...	...	**333,977**
20	**Public Works and Government Services**																		
	Department	831,841	253,193	32,088	876,215	606,203	747,717	189,303	285,287	136,786	11,082	...	311,117	4,280,832	201,266	1,849,600	2,050,866	2,229,966
	Communication Canada	14,106	3,045	26,495	4,360	1,476	228	841	...	1,934	2,677	...	19	55,181	...	...	...	55,181
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	...	1,909,887	1,909,887	...	...	...	1,909,887
	Canada Post Corporation	...	...	...	...	...	...	...	...	...	...	...	247,210	247,210	...	...	...	247,210
	Total Ministry	**845,947**	**256,238**	**58,583**	**880,575**	**607,679**	**747,945**	**190,144**	**285,287**	**138,720**	**13,759**	...	**2,468,233**	**6,493,110**	**201,266**	**1,849,600**	**2,050,866**	**4,442,244**
21	**Solicitor General**																		
	Department	20,340	2,478	826	71,305	264	229	557	...	1,554	49,453	...	(15)	146,991	...	...	...	146,991
	Canadian Security Intelligence Service	132,875	...	...	...	...	490	...	...	...	...	...	115,224	248,589	...	...	...	248,589
	Correctional Service	969,069	41,753	2,349	215,931	7,951	18,968	131,001	87,471	56,008	4,922	...	66,527	1,601,950	92,441	...	92,441	1,509,509
	National Parole Board	26,394	2,777	223	2,933	153	629	284	...	1,214	19	...	(107)	34,519	...	...	...	34,519
	Office of the Correctional Investigator	2,001	187	17	261	11	1	32	...	228	...	...	1	2,739	...	...	...	2,739

TABLE 3

Ministerial Expenditures by Standard Object—*Concluded*

(in thousands of dollars)

															Less: revenues netted against expenditures			
Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services [1] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works [2] (8)	Acquisition of machinery and equipment [3] (9)	Transfer payments [4] (10)	Public debt charges [5] (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total	Total ministerial net expenditures
	Royal Canadian Mounted Police	1,665,528	143,256	1,624	201,091	56,120	49,957	85,630	44,751	208,161	47,694	...	43,121	2,546,933	906,855	4,968	911,823	1,635,110
	Royal Canadian Mounted Police External Review Committee	498	38	33	100	8	...	7	...	14	...	...	...	698	...	...	...	698
	Royal Canadian Mounted Police Public Complaints Commission	2,636	309	206	1,207	45	68	84	...	98	...	...	...	4,653	...	...	...	4,653
	Total Ministry	**2,819,341**	**190,798**	**5,278**	**492,828**	**64,552**	**70,342**	**217,595**	**132,222**	**267,277**	**102,088**	**...**	**224,751**	**4,587,072**	**999,296**	**4,968**	**1,004,264**	**3,582,808**
22	**Transport**																	
	Department	343,363	40,511	7,096	142,537	3,367	26,704	17,269	8,270	99,944	394,410	...	450,115	1,533,586	303,598	36,572	340,170	1,193,416
	Canadian Transportation Agency	20,930	1,296	453	1,655	161	170	288	...	902	...	...	(88)	25,767	...	...	...	25,767
	Civil Aviation Tribunal	657	134	11	248	6	47	38	...	3	...	...	2	1,146	...	...	...	1,146
	Total Ministry	**364,950**	**41,941**	**7,560**	**144,440**	**3,534**	**26,921**	**17,595**	**8,270**	**100,849**	**394,410**	**...**	**450,029**	**1,560,499**	**303,598**	**36,572**	**340,170**	**1,220,329**
23	**Treasury Board**	**1,590,651**	**5,898**	**3,943**	**56,340**	**1,172**	**2,709**	**1,794**	**...**	**4,925**	**20,522**	**...**	**4,253**	**1,692,207**	**(7,620)**	**145,972**	**138,352**	**1,553,855**
24	**Veterans Affairs**	**221,670**	**25,642**	**1,414**	**207,541**	**8,906**	**7,061**	**179,645**	**4,228**	**7,166**	**1,557,444**	**...**	**25,790**	**2,246,507**	**1**	**...**	**1**	**2,246,506**
	Total	**23,164,609**	**2,411,295**	**393,723**	**6,489,516**	**1,388,129**	**2,217,949**	**2,200,171**	**883,852**	**4,022,221**	**73,263,378**	**41,327,481**	**5,670,476**	**163,432,800**	**2,935,496**	**3,568,952**	**6,504,448**	**156,928,352**
	Adjustments [6]	...	...	...	...	...	...	...	...	(30)	...	30	...	...	...	...	...	...
	Total ministerial expenditures	**23,164,609**	**2,411,295**	**393,723**	**6,489,516**	**1,388,129**	**2,217,949**	**2,200,171**	**883,852**	**4,022,191**	**73,263,378**	**41,327,511**	**5,670,476**	**163,432,800**	**2,935,496**	**3,568,952**	**6,504,448**	**156,928,352**

Notes— If no amount is shown, either the expenditures were less than $500 or none were reported.

[1] Additional details are provided in Section 5 of Volume II (Part II).

[2] Additional details are provided in Section 6 of Volume II (Part II).

[3] Additional details are provided in Section 7 of Volume II (Part II).

[4] Additional details are provided in Section 8 of Volume II (Part II).

[5] Additional details are provided in Section 9 of Volume II (Part II).

[6] An adjustment of $30 was made to reflect the cost of issuing new loans in the public debt charges (Standard Object 11).

TABLE 3a

Recapitulation of External Expenditures by Standard Object

Table 3a reconciles total ministerial expenditures (Table 3) with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, revenues netted against expenditures, the provision for valuation and other items, the expenditures of the consolidated Crown corporations, the tax credits and repayments, and the elimination of internal expenditures and internal revenues netted against expenditures.

(in thousands of dollars)

							Less:		
	Total ministerial expenditures	Consolidated specified purpose accounts	Provision for valuation and other items	Consolidated Crown corporations	Tax credits and repayments	TOTAL EXPENDITURES	Internal expenditures	Internal revenues netted against expenditures	TOTAL EXTERNAL EXPENDITURES
Personnel	23,164,609	(361,740)	(3,407,495)	...	...	19,395,374	...	...	19,395,374
Transportation and communications	2,411,295	...	...	...	...	2,411,295	37,869	156,264	2,217,162
Information	393,723	...	...	...	...	393,723	6,474	26,715	360,534
Professional and special services	6,489,516	...	...	...	...	6,489,516	276,448	1,140,755	5,072,313
Rentals	1,388,129	...	...	...	...	1,388,129	80,755	333,235	974,139
Purchased repair and maintenance	2,217,949	...	...	...	...	2,217,949	53,612	221,230	1,943,107
Utilities, materials and supplies	2,200,171	...	...	...	...	2,200,171	11,345	46,816	2,142,010
Acquisition of land, buildings and works	883,852	...	...	...	...	883,852	58,662	242,067	583,123
Acquisition of machinery and equipment	4,022,191	...	...	...	...	4,022,191	15,594	64,346	3,942,251
Transfer payments	73,263,378	13,838,303	(1,518,233)	...	9,787,197	95,370,645	...	...	95,370,645
Public debt charges	41,327,511	(1,102,495)	(2,490,199)	...	...	37,734,817	...	...	37,734,817
Other subsidies and payments	5,670,476	215,701	1,981,298	1,025,802	...	8,893,277	13,359	55,125	8,824,793
Total gross expenditures	163,432,800	12,589,769	(5,434,629)	1,025,802	9,787,197	181,400,939	554,118	2,286,553	178,560,268
Add:									
Employment Insurance Account	...	1,408,704	...	...	...	1,408,704	126,305	1,282,399	...
Less:									
Revenues netted against expenditures—									
External revenues	2,935,496	...	...	...	...	2,935,496	...	...	2,935,496
Internal revenues	3,568,952	...	...	...	...	3,568,952	...	3,568,952	...
Revenues of consolidated Crown corporations	...	...	...	1,429,290	...	1,429,290	...	...	1,429,290
Tax credits and repayments	...	...	...	...	9,787,197	9,787,197	...	...	9,787,197
Employment Insurance administration Cost credited to non-tax revenues	...	126,305	...	...	...	126,305	126,305	...	...
	(6,504,448)	1,282,399	...	(1,429,290)	(9,787,197)	(16,438,536)	...	(2,286,553)	(14,151,983)
Total net expenditures	**156,928,352**	**13,872,168**	**(5,434,629)**	**(403,488)**	**...**	**164,962,403**	**554,118**	**...**	**164,408,285**

Note: If no amount is shown, either the expenditures were less than $500 or none were reported.

TABLE 4

Ministerial Revenues

Table 4 presents revenues for each ministry on both a gross and net basis. The difference between gross and net revenues is revenues netted against expenditures.

In this table, external revenues represent revenues received or earned from organizations and individuals outside the Government of Canada as a reporting entity while internal revenues represent revenues generated from transactions between organizations within the reporting entity.

Revenues netted against expenditures represent revenues that have been credited to expenditures rather than to revenues where authority has been granted by Parliament.

The "Total ministerial gross revenues" column represents revenues from all sources, including revenues netted against expenditures. The "Internal revenues" column represents the internal tax and non-tax revenues. The "Total ministerial net revenues" column represents tax and non-tax revenues from both external and internal sources, excluding revenues netted against expenditures. This latter column discloses total ministerial revenues as reported in the "Revenues" statement in each ministerial section of this volume.

Table 4a reconciles total ministerial net revenues with external revenues reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume 1.

(in thousands of dollars)

			Non-tax revenues							Revenues netted against expenditures			
Section	Department or agency	Tax revenues	Return on investments (1)	Refunds of previous years' expenditures	Sales of goods and services (2)	Proceeds from the disposal of surplus Crown assets	Miscellaneous non-tax revenues (3)	Total non-tax revenues	Total ministerial net revenues	External revenues	Internal revenues	Total	Total ministerial gross revenues
2	**Agriculture and Agri-Food**												
	Department	...	63,833	121,123	9,150	3,857	3,347	201,310	201,310	36,856	...	36,856	238,166
	Canadian Food Inspection Agency	...	...	...	(139)	358	774	993	993	52,379	479	52,858	53,851
	Canadian Grain Commission	...	...	...	(4,471)	161	...	(4,310)	(4,310)	43,584	...	43,584	39,274
	Total Ministry	**...**	**63,833**	**121,123**	**4,540**	**4,376**	**4,121**	**197,993**	**197,993**	**132,819**	**479**	**133,298**	**331,291**
3	**Canada Customs and Revenue Agency**	**148,667,493**	**...**	**4,572**	**34,669**	**328**	**171,173**	**210,742**	**148,878,235**	**62,680**	**78,244**	**140,924**	**149,019,159**
4	**Canadian Heritage**												
	Department	...	...	13,796	55	10	56,928	70,789	70,789	3,719	289	4,008	74,797
	Canadian Radio-television and Telecommunications Commission	...	...	79	98,578	...	177	98,834	98,834	30,983	...	30,983	129,817
	National Archives of Canada	...	...	3	191	223	22	439	439	...	...	...	439
	National Battlefields Commission	...	...	...	...	...	1,318	1,318	1,318	...	...	...	1,318
	National Film Board	...	...	...	...	...	...	...	...	4,331	1,086	5,417	5,417
	National Library	...	...	(18)	58	22	13	75	75	...	...	...	75

	Parks Canada Agency	...	...	...	(293)	...	75,009	74,716	74,716	8,313	8,070	16,383	91,099
	Public Service Commission	...	...	234	334	6	73	647	647	673	11,668	12,341	12,988
	Status of Women—Office of the Co-ordinator	...	...	24	...	...	...	24	24	...	...	...	24
	Total Ministry	...	...	**14,118**	**98,923**	**261**	**133,540**	**246,842**	**246,842**	**48,019**	**21,113**	**69,132**	**315,974**
5	**Citizenship and Immigration**												
	Department	...	949	4,166	507,996	72	2,214	515,397	515,397	...	...	...	515,397
	Immigration and Refugee Board of Canada	...	...	...	...	...	470	470	470	...	...	...	470
	Total Ministry	...	**949**	**4,166**	**507,996**	**72**	**2,684**	**515,867**	**515,867**	...	...	...	**515,867**
6	**Environment**												
	Department	...	...	1,677	11,456	367	794	14,294	14,294	46,278	33,921	80,199	94,493
	Canadian Environmental Assessment Agency	...	...	41	5	...	...	46	46	86	111	197	243
	Total Ministry	...	...	**1,718**	**11,461**	**367**	**794**	**14,340**	**14,340**	**46,364**	**34,032**	**80,396**	**94,736**
7	**Finance**												
	Department	...	4,769,000	247	21	4	220,101	4,989,373	4,989,373	1	10,689	10,690	5,000,063
	Auditor General	...	...	89	800	10	...	899	899	...	...	...	899
	Canadian International Trade Tribunal	...	...	103	...	...	1	104	104	...	...	...	104
	Financial Transactions and Reports Analysis Centre of Canada	...	...	...	3,298	...	...	3,298	3,298	...	...	...	3,298
	Office of the Superintendent of Financial Institutions	...	...	...	1,852	9	...	1,861	1,861	60,123	2,985	63,108	64,969
	Total Ministry	...	**4,769,000**	**439**	**5,971**	**23**	**220,102**	**4,995,535**	**4,995,535**	**60,124**	**13,674**	**73,798**	**5,069,333**
8	**Fisheries and Oceans**	...	**107**	**9,197**	**52,836**	**4,256**	**2,715**	**69,111**	**69,111**	**37,911**	**1,003**	**38,914**	**108,025**
9	**Foreign Affairs and International Trade**												
	Department	...	95,982	24,413	91,773	2,596	32,852	247,616	247,616	119,343	(210)	119,133	366,749
	Canadian International Development Agency	...	4,563	21,531	58	7	12,386	38,545	38,545	...	...	...	38,545
	Export Development Canada	...	89,764	...	...	...	34,766	124,530	124,530	...	...	...	124,530
	International Joint Commission	...	...	62	...	...	282	344	344	...	...	...	344
	NAFTA Secretariat, Canadian Section	...	...	100	...	...	344	444	444	...	...	...	444
	Northern Pipeline Agency	...	...	3	216	...	...	219	219	...	...	...	219
	Total Ministry	...	**190,309**	**46,109**	**92,047**	**2,603**	**80,630**	**411,698**	**411,698**	**119,343**	**(210)**	**119,133**	**530,831**
10	**Governor General**	...	...	...	...	...	**159**	**159**	**159**	...	...	...	**159**
11	**Health**												
	Department	...	...	14,511	21,944	624	2,893	39,972	39,972	53,156	4,018	57,174	97,146
	Canadian Institutes of Health Research	...	...	1,701	...	1	6	1,708	1,708	(1,636)	1,640	4	1,712
	Hazardous Materials Information Review Commission	...	...	5	799	...	58	862	862	...	...	...	862
	Patented Medicine Prices Review Board	...	...	4	63	...	...	67	67	...	...	...	67
	Total Ministry	...	...	**16,221**	**22,806**	**625**	**2,957**	**42,609**	**42,609**	**51,520**	**5,658**	**57,178**	**99,787**

TABLE 4

Ministerial Revenues—*Continued*

(in thousands of dollars)

Section	Department or agency	Tax revenues	Non-tax revenues						Total ministerial net revenues	Revenues netted against expenditures			Total ministerial gross revenues
			Return on investments (1)	Refunds of previous years' expenditures	Sales of goods and services (2)	Proceeds from the disposal of surplus Crown assets	Miscellaneous non-tax revenues (3)	Total non-tax revenues		External revenues	Internal revenues	Total	
12	**Human Resources Development**												
	Department	...	107,700	138,347	8	308	146,087	392,450	392,450	281,632	1,297,664	1,579,296	1,971,746
	Canada Industrial Relations Board	...	..	5	2	...	...	7	7	...	...	...	7
	Canadian Centre for Occupational Health and Safety	...	...	..	78	...	...	78	78	3,924	483	4,407	4,485
	Total Ministry	**...**	**107,700**	**138,352**	**88**	**308**	**146,087**	**392,535**	**392,535**	**285,556**	**1,298,147**	**1,583,703**	**1,976,238**
13	**Indian Affairs and Northern Development**	**...**	**104,386**	**11,371**	**34,801**	**217**	**12,061**	**162,836**	**162,836**	**...**	**...**	**...**	**162,836**
14	**Industry**												
	Department	..	16,955	76,402	554,169	317	276,551	924,394	924,394	120,460	6,441	126,901	1,051,295
	Atlantic Canada Opportunities Agency	...	315	882	4,522	52	52,589	58,360	58,360	...	...	...	58,360
	Canadian Space Agency	..	...	448	3,862	4	52	4,366	4,366	...	...	..	4,366
	Competition Tribunal	..	..	28	..	...	..	28	28	...	...	..	28
	Economic Development Agency of Canada for the Regions of Quebec	...	..	..	16,041	10	33,513	49,564	49,564	...	..	..	49,564
	National Research Council of Canada	...	...	4,224	76,604	846	...	81,674	81,674	(1)	1	..	81,674
	Natural Sciences and Engineering Research Council	...	..	1,314	...	6	..	1,320	1,320	...	..	...	1,320
	Social Sciences and Humanities Research Council	..	...	366	...	...	...	366	366	...	...	..	366
	Statistics Canada	...	...	146	...	46	816	1,008	1,008	26,354	61,385	87,739	88,747
	Western Economic Diversification	...	..	18,437	26,398	5	3,150	47,990	47,990	...	...	...	47,990
	Total Ministry	**...**	**17,270**	**102,247**	**681,596**	**1,286**	**366,671**	**1,169,070**	**1,169,070**	**146,813**	**67,827**	**214,640**	**1,383,710**
15	**Justice**												
	Department	...	...	1,485	20,288	14	1,560	23,347	23,347	...	...	...	23,347
	Canadian Human Rights Commission	...	...	505	..	...	...	505	505	..	..	...	505
	Commissioner for Federal Judicial Affairs	...	...	1	..	...	8,636	8,637	8,637	215	91	306	8,943
	Federal Court of Canada	...	...	119	1,192	21	2,210	3,542	3,542	...	...	..	3,542
	Law Commission of Canada	...	...	39	...	...	...	39	39	..	...	...	39
	Offices of the Information and Privacy Commissioners of Canada	..	...	2	..	1	5	8	8	...	...	...	8
	Supreme Court of Canada	...	...	23	136	31	118	308	308	...	...	...	308
	Tax Court of Canada	...	...	181	39	4	3,251	3,475	3,475	5	..	5	3,480
	Total Ministry	**...**	**...**	**2,355**	**21,655**	**71**	**15,780**	**39,861**	**39,861**	**220**	**91**	**311**	**40,172**

16	**National Defence**												
	Department	...	834	24,602	...	41,669	10,952	78,057	78,057	411,342	11,709	423,051	501,108
	Military Police Complaints Commission	...	..	6	...	..	..	6	6	...	...	...	6
	Total Ministry	**...**	**834**	**24,608**	**...**	**41,669**	**10,952**	**78,063**	**78,063**	**411,342**	**11,709**	**423,051**	**501,114**
17	**Natural Resources**												
	Department	...	266	5,639	48,622	149	59	54,735	54,735	35,043	..	35,043	89,778
	Canadian Nuclear Safety Commission	...	...	242	38,181	18	19,220	57,661	57,661	...	...	...	57,661
	National Energy Board	..	..	109	31,333	1	...	31,443	31,443	...	...	...	31,443
	Total Ministry	**...**	**266**	**5,990**	**118,136**	**168**	**19,279**	**143,839**	**143,839**	**35,043**	**...**	**35,043**	**178,882**
18	**Parliament**												
	The Senate	...	..	19	...	...	(55)	(36)	(36)	2	...	2	(34)
	House of Commons	...	..	153	(855)	18	838	154	154	1,053	16	1,069	1,223
	Library of Parliament	...	..	5	...	...	...	5	5	146	57	203	208
	Total Ministry	**...**	**...**	**177**	**(855)**	**18**	**783**	**123**	**123**	**1,201**	**73**	**1,274**	**1,397**
19	**Privy Council**												
	Department	...	..	616	..	8	477	1,101	1,101	...	...	...	1,101
	Canadian Centre for Management Development	...	..	308	8,583	5	(126)	8,770	8,770	...	...	...	8,770
	Canadian Intergovernmental Conference Secretariat	...	...	...	...	..	1,053	1,053	1,053	...	...	...	1,053
	Canadian Transportation Accident Investigation and Safety Board	...	...	...	70	36	12	118	118	...	...	...	118
	Chief Electoral Officer	...	...	3	...	16	4	23	23	...	...	...	23
	Commissioner of Official Languages	...	...	...	...	5	...	5	5	..	...	...	5
	Millennium Bureau of Canada	...	...	64	...	...	2	66	66	...	...	...	66
	National Round Table on the Environment and the Economy	...	...	...	9	...	...	9	9	...	...	...	9
	Public Service Staff Relations Board	...	...	1	...	1	1	3	3	...	...	..	3
	Security Intelligence Review Committee	...	..	9	...	...	...	9	9	...	...	...	9
	Total Ministry	**...**	**...**	**1,001**	**8,662**	**71**	**1,423**	**11,157**	**11,157**	**...**	**...**	**...**	**11,157**
20	**Public Works and Government Services**												
	Department	...	36,600	27,730	(417)	382	34,759	99,054	99,054	201,266	1,849,600	2,050,866	2,149,920
	Communication Canada	..	...	582	..	...	1	583	583	...	..	...	583
	Canada Mortgage and Housing Corporation	..	520,461	...	...	...	46,341	566,802	566,802	...	..	...	566,802
	Total Ministry	**...**	**557,061**	**28,312**	**(417)**	**382**	**81,101**	**666,439**	**666,439**	**201,266**	**1,849,600**	**2,050,866**	**2,717,305**
21	**Solicitor General**												
	Department	...	...	199	3	3	6	211	211	...	...	..	211
	Canadian Security Intelligence Service	...	...	215	3,080	728	37	4,060	4,060	...	...	...	4,060
	Correctional Service	...	...	2,409	11,893	710	528	15,540	15,540	92,441	...	92,441	107,981
	National Parole Board	...	...	42	1,053	33	5	1,133	1,133	...	...	..	1,133
	Royal Canadian Mounted Police	...	(172)	16,555	15,044	7,507	...	38,934	38,934	906,855	4,968	911,823	950,757
	Total Ministry	**...**	**(172)**	**19,420**	**31,073**	**8,981**	**576**	**59,878**	**59,878**	**999,296**	**4,968**	**1,004,264**	**1,064,142**

TABLE 4

Ministerial Revenues—*Concluded*

(in thousands of dollars)

Section	Department or agency	Tax revenues	Non-tax revenues						Total ministerial net revenues	Revenues netted against expenditures			Total ministerial gross revenues
			Return on investments [1]	Refunds of previous years' expenditures	Sales of goods and services [2]	Proceeds from the disposal of surplus Crown assets	Miscellaneous non-tax revenues [3]	Total non-tax revenues		External revenues	Internal revenues	Total	
22	**Transport**												
	Department	...	10,434	5,575	(841)	5,284	17,327	37,779	37,779	303,598	36,572	340,170	377,949
	Canadian Transportation Agency	...	...	12,130	5	1	29	12,165	12,165	...	...	...	12,165
	Total Ministry	**...**	**10,434**	**17,705**	**(836)**	**5,285**	**17,356**	**49,944**	**49,944**	**303,598**	**36,572**	**340,170**	**390,114**
23	**Treasury Board**	**...**	**...**	**1,197**	**4**	**...**	**13,458**	**14,659**	**14,659**	**(7,620)**	**145,972**	**138,352**	**153,011**
24	**Veterans Affairs**	**...**	**5**	**8,453**	**24,479**	**176**	**3,856**	**36,969**	**36,969**	**1**	**...**	**1**	**36,970**
	Total ministerial revenues	**148,667,493**	**5,821,982**	**578,851**	**1,749,635**	**71,543**	**1,308,258**	**9,530,269**	**158,197,762**	**2,935,496**	**3,568,952**	**6,504,448**	**164,702,210**

Note: If no amount is shown, either the revenues were less than $500 or none were reported.

[1] Additional details are provided in Section 12 of Volume II (Part II).

[2] Includes rights and privileges, lease and use of public property, services of a regulatory nature, services of a non-regulatory nature, sales of goods and information products and other fees and charges.

[3] Includes domestic coinage for $150,836 and net gain on exchange for $9,539.

TABLE 4a

Recapitulation of External Revenues

Table 4a reconciles total ministerial net revenues (Table 4) with external revenues reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume 1. The reconciling items include the revenues from the consolidated specified purpose accounts, the accrual of accounts receivable and the adjustment of the Exchange Fund Account to recognize the international reserves held in the Account, the accrual and deferral of non-tax revenues and the elimination of internal revenues. The difference between gross and net revenues is revenues netted against expenditures, revenues of consolidated Crown corporations credited to expenditures, tax revenue items related to expenditures and included in revenues, and recovery of tax revenues credited to expenditures.

(in thousands of dollars)

	Total ministerial net revenues	Consolidated specified purpose accounts	Accruals and other adjustments	Internal revenues	NET EXTERNAL REVENUES	Revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL REVENUES
TAX REVENUES—									
Income tax—									
Personal	83,789,628	...	...	...	83,789,628	...	6,823,466	...	90,613,094
Corporation	24,084,491	...	(71,700)[1]	...	24,012,791	...	...	...	24,012,791
Other income tax revenues	4,149,532	...	...	(1,114,000)[2]	3,035,532	...	...	...	3,035,532
	112,023,651	...	*(71,700)*	*(1,114,000)*	*110,837,951*	...	*6,823,466*	...	*117,661,417*
Employment insurance premiums	...	17,980,448	...	...	17,980,448	...	...	...	17,980,448
Other taxes and duties—									
Goods and services tax	24,909,527	...	...	...	24,909,527	...	2,963,731	...	27,873,258
Energy taxes—									
Excise tax—Gasoline	4,310,579	...	...	...	4,310,579	...	...	...	4,310,579
Excise tax—Aviation gasoline and diesel fuel	447,346	...	...	...	447,346	...	...	...	447,346
	4,757,925	...	...	...	*4,757,925*	...	...	...	*4,757,925*
Customs import duties	3,017,706	...	...	...	3,017,706	...	...	...	3,017,706
Other excise taxes and duties—									
Excise duties	3,964,457	...	...	...	3,964,457	...	...	...	3,964,457
Miscellaneous excise taxes and duties	(5,773)	...	(6,000)	...	(11,773)	...	...	...	(11,773)
	3,958,684	...	*(6,000)*	...	*3,952,684*	...	...	...	*3,952,684*
	36,643,842	...	*(6,000)*	...	*36,637,842*	...	*2,963,731*	...	*39,601,573*
TOTAL TAX REVENUES	148,667,493	17,980,448	(77,700)	(1,114,000)	165,456,241	...	9,787,197	...	175,243,438

TABLE 4a

Recapitulation of External Revenues—*Concluded*

(in thousands of dollars)

	Total ministerial net revenues	Consolidated specified purpose accounts	Accruals and other adjustments	Internal revenues	NET EXTERNAL REVENUES	Revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL REVENUES
NON-TAX REVENUES—									
Return on investments	5,821,982	...	87,383	(17,984)	5,891,381	82	...	22,125	5,913,588
Other non-tax revenues—									
Refunds of previous years' expenditures	578,851	...	(543,966)	(34,885)	...	...	...	...	...
Sales of goods and services—									
Rights and privileges	802,770	...	...	(111,265)	691,505	78,365	...	...	769,870
Lease and use of public property	15,712	...	...	(1,426)	14,286	413,937	...	...	428,223
Services of a regulatory nature	613,677	...	...	(225,370)	388,307	336,002	...	...	724,309
Services of a non-regulatory nature	126,347	...	...	(22,584)	103,763	1,529,882	...	...	1,633,645
Sales of goods and information products	20,014	...	...	(67,414)	(47,400)	186,075	...	...	138,675
Other fees and charges	171,115	...	...	28,984	200,099	238	...	...	200,337
Proceeds from the disposal of surplus Crown assets	71,543	...	...	(12,166)	59,377	...	...	...	59,377
Miscellaneous non-tax revenues	1,308,258	86,088	(746,667)	(90,008)	557,671	390,916	...	1,407,165	2,355,752
	3,708,287	*86,088*	*(1,290,633)*	*(536,134)*	*1,967,608*	*2,935,414*	...	*1,407,165*	*6,310,187*
TOTAL NON-TAX REVENUES	9,530,269	86,088	(1,203,250)	(554,118)	7,858,989	2,935,496	...	1,429,290	12,223,775
TOTAL REVENUES	158,197,762	18,066,536	(1,280,950)	(1,668,118)	173,315,230	2,935,496	9,787,197	1,429,290	187,467,213

Note: If no amount is shown, either the revenues were less than $500 or none were reported.

[1] Represents reversal of a portion of the allowance for tax refunds provided for in previous years.

[2] This amount represents a consolidation adjustment relating to refundable taxes withheld from Retirement Compensation Arrangements accounts that were previously credited to tax revenues.

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry

Table 5 presents the source and disposition of budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					2	**Agriculture and Agri-Food**					
4,482	1,831,592	705,420	37,339	2,578,833		Department	2,474,263	100,893	...	3,677	2,362,706
...	2,762	...	297	3,059		Canadian Dairy Commission	3,052	7	...	...	2,955
25	312,714	140,776	6,532	460,047		Canadian Food Inspection Agency	437,799	22,239	...	9	350,281
19,112	20,861	522	(5,955)	34,540		Canadian Grain Commission	21,157	454	...	12,929	17,914
...	...	...	...	...		Farm Credit Canada	...	...	...	...	2,000
23,619	**2,167,929**	**846,718**	**38,213**	**3,076,479**		**Total Ministry**	**2,936,271**	**123,593**	**...**	**16,615**	**2,735,856**
183,970[1]	**2,841,229**	**390,524**	**207,015**	**3,622,738**	3	**Canada Customs and Revenue Agency**	**3,441,494**	**3,148**	**...**	**178,096**	**4,560,721**
					4	**Canadian Heritage**					
...	952,172	136,789	10,743	1,099,704		Department	1,088,464	11,238	...	2	977,859
...	124,236	29,370	681	154,287		Canada Council for the Arts	154,287	...	...	...	127,430
...	922,975	62,500	55,627	1,041,102		Canadian Broadcasting Corporation	982,885	58,217	...	...	902,075
...	125,532	...	72	125,604		Canadian Film Development Corporation	105,868	19,736	...	...	92,745
...	49,745	1,834	2,155	53,734		Canadian Museum of Civilization	53,734	...	...	...	52,120
...	23,691	2,282	262	26,235		Canadian Museum of Nature	26,235	...	...	...	24,184
4	8,445	166	2,267	10,882		Canadian Radio-television and Telecommunications Commission	10,579	303	...	...	9,377
25	50,834	11,589	3,066	65,514		National Archives of Canada	64,550	939	...	25	53,035
...	23,930	6,531	533	30,994		National Arts Centre Corporation	30,994	...	...	...	24,837
...	8,024	1,990	415	10,429		National Battlefields Commission	10,093	336	...	...	12,301
...	84,710	15,060	1,938	101,708		National Capital Commission	101,708	...	...	...	97,484
12,258[2]	60,596	4,217	(11,018)	66,053		National Film Board	63,091	1,637	...	1,325	63,014
...	36,188	6,065	981	43,234		National Gallery of Canada	43,234	...	...	...	36,460
11	36,169	6,318	1,956	44,454		National Library	43,161	1,293	...	...	37,298
...	22,884	933	833	24,650		National Museum of Science and Technology	24,650	...	...	...	23,849
30,495	367,991	88,507	7,085	494,078		Parks Canada Agency	448,417	...	...	45,661	436,987
8,612	111,217	12,626	11,990	144,445		Public Service Commission	135,680	1,839	...	6,926	132,351
1	21,242	344	583	22,170		Status of Women—Office of the Co-ordinator	21,785	385	...	...	20,162
51,406	**3,030,581**	**387,121**	**90,169**	**3,559,277**		**Total Ministry**	**3,409,415**	**95,923**	**...**	**53,939**	**3,123,568**

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry—*Continued*

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
					5	**Citizenship and Immigration**					
3	817,091	150,733	30,260	998,087		Department	943,944	54,115	...	28	903,618
...	83,559	20,225	5,313	109,097		Immigration and Refugee Board of Canada	104,495	4,602	...	...	98,118
3	**900,650**	**170,958**	**35,573**	**1,107,184**		**Total Ministry**	**1,048,439**	**58,717**	**...**	**28**	**1,001,736**
					6	**Environment**					
78	622,172	211,474	27,945	861,669		Department	841,350	20,311	...	8	640,058
...	11,560	1,931	441	13,932		Canadian Environmental Assessment Agency	12,565	1,367	...	...	11,387
78	**633,732**	**213,405**	**28,386**	**875,601**		**Total Ministry**	**853,915**	**21,678**	**...**	**8**	**651,445**
					7	**Finance**					
180,081	68,909,291	(636,573)	1,889,312	70,342,111		Department	69,796,983	379,946	...	165,182	74,267,273
...	55,550	7,733	2,914	66,197		Auditor General	62,462	3,726	...	9	58,576
...	8,746	372	504	9,622		Canadian International Trade Tribunal	9,309	313	...	...	8,771
...	...	...	3,910	3,910		Financial Consumer Agency of Canada	3,910	...	...	...	...
...	22,500	13,224	53	35,777		Financial Transactions and Reports Analysis Centre of Canada	35,762	15	...	...	16,664
77,414	1,660	341	25	79,440		Office of the Superintendent of Financial Institutions	2,621	1,100	...	75,719	(9,541)
257,495	**68,997,747**	**(614,903)**	**1,896,718**	**70,537,057**		**Total Ministry**	**69,911,047**	**385,100**	**...**	**240,910**	**74,341,743**
1,300	**1,310,252**	**223,408**	**46,969**	**1,581,929**	**8**	**Fisheries and Oceans**	**1,511,992**	**69,422**	**...**	**515**	**1,527,873**
					9	**Foreign Affairs and International Trade**					
14,368	1,551,032	299,182	48,086	1,912,668		Department	1,860,208	40,732	...	11,728	1,554,914
...	10,734	5,000	97	15,831		Canadian Commercial Corporation	15,831	...	...	...	13,885
15	1,788,231	294,685	3,040	2,085,971		Canadian International Development Agency	2,082,038	3,926	...	7	2,140,598
...	70,000	(11,000)	(51,663)	7,337		Export Development Canada	7,337	...	...	...	27,641
...	88,270	10,357	262	98,889		International Development Research Centre	98,889	...	...	...	88,570
...	7,446	696	143	8,285		International Joint Commission	7,937	348	...	...	5,444
...	2,256	...	67	2,323		NAFTA Secretariat, Canadian Section	1,882	441	...	...	1,777
...	260	...	4	264		Northern Pipeline Agency	256	8	...	...	123
14,383	**3,518,229**	**598,920**	**36**	**4,131,568**		**Total Ministry**	**4,074,378**	**45,455**	**...**	**11,735**	**3,832,952**

1	**16,458**	**1,246**	**630**	**18,335**	**10**	**Governor General**	**18,081**	**254**	**...**	**...**	**15,969**
					11	**Health**					
151	2,301,824	392,936	40,970	2,735,881		Department	2,679,077	56,653	...	151	2,320,539
13	430,521	123,048	251	553,833		Canadian Institutes of Health Research	524,147	29,685	...	1	390,035
...	2,870	231	211	3,312		Hazardous Materials Information Review Commission	3,051	261	...	...	2,231
1	4,085	...	152	4,238		Patented Medicine Prices Review Board	3,951	287	...	...	3,998
165	**2,739,300**	**516,215**	**41,584**	**3,297,264**		**Total Ministry**	**3,210,226**	**86,886**	**...**	**152**	**2,716,803**
					12	**Human Resources Development**					
271	28,155,718	2,747	(129,657)	28,029,079		Department	27,855,794	173,096	...	189	27,007,559
...	9,108	3,593	467	13,168		Canada Industrial Relations Board	12,643	525	...	...	11,143
...	1,710	...	40	1,750		Canadian Artists and Producers Professional Relations Tribunal	1,261	489	...	...	1,290
...	2,255	849	173	3,277		Canadian Centre for Occupational Health and Safety	3,167	110	...	...	2,360
271	**28,168,791**	**7,189**	**(128,977)**	**28,047,274**		**Total Ministry**	**27,872,865**	**174,220**	**...**	**189**	**27,022,352**
					13	**Indian Affairs and Northern Development**					
32,656	5,011,042	143,521	22,023	5,209,242		Department	5,144,416	32,103	...	32,723	5,106,020
...	953	41	6	1,000		Canadian Polar Commission	992	8	...	...	980
32,656	**5,011,995**	**143,562**	**22,029**	**5,210,242**		**Total Ministry**	**5,145,408**	**32,111**	**...**	**32,723**	**5,107,000**
					14	**Industry**					
58,204	1,205,721	263,197	16,294	1,543,416		Department	1,409,540	77,954	...	55,922	1,236,922
8	351,662	(1,849)	7,284	357,105		Atlantic Canada Opportunities Agency	318,005	39,075	...	25	282,963
5	352,423	14,879	3,779	371,086		Canadian Space Agency	336,132	34,954	...	...	318,790
...	82,460	20,991	237	103,688		Canadian Tourism Commission	103,688	...	...	...	...
...	1,512	35	166	1,713		Competition Tribunal	1,689	24	...	...	1,581
...	1,881	422	56	2,359		Copyright Board	2,034	325	...	...	1,747
25	355,738	(8,000)	6,579	354,342		Economic Development Agency of Canada for the Regions of Quebec	260,758	93,574	...	10	233,150
...	36,574	3,000	34	39,608		Enterprise Cape Breton Corporation	37,608	2,000	...	...	33,614
28,613	577,077	29,396	31,529	666,615		National Research Council of Canada	641,248	3,277	...	22,090	591,177
...	606,865	7,949	1,019	615,833		Natural Sciences and Engineering Research Council	587,559	28,268	...	6	564,953
...	160,759	212,137	452	373,348		Social Sciences and Humanities Research Council	360,021	13,327	...	...	143,039
...	5,402	1,531	11	6,944		Standards Council of Canada	6,940	4	...	...	5,446
...	547,309	22,622	28,966	598,897		Statistics Canada	590,721	8,176	...	...	450,003
...	284,447	6,241	2,562	293,250		Western Economic Diversification	251,587	41,659	...	4	214,047
86,855	**4,569,830**	**572,551**	**98,968**	**5,328,204**		**Total Ministry**	**4,907,530**	**342,617**	**...**	**78,057**	**4,077,432**
					15	**Justice**					
22	717,119	227,594	23,574	968,309		Department	935,374	32,921	...	14	888,624
2	17,453	3,275	1,023	21,753		Canadian Human Rights Commission	21,061	692	...	...	19,607
...	2,860	1,467	...	4,327		Canadian Human Rights Tribunal	3,474	853	...	...	2,872
...	273,219	58,383	(12,305)	319,297		Commissioner for Federal Judicial Affairs	319,183	114	...	...	263,572
...	34,223	5,502	2,153	41,878		Federal Court of Canada	41,457	404	...	17	35,301

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry—*Concluded*

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
...	3,018	143	60	3,221		Law Commission of Canada	3,188	33	...	...	3,110
1	15,263	1,005	670	16,939		Offices of the Information and Privacy Commissioners of Canada	16,379	559	...	1	13,355
...	18,393	1,934	948	21,275		Supreme Court of Canada	20,403	871	...	1	19,342
1	10,799	1,937	609	13,346		Tax Court of Canada	12,658	684	...	4	12,491
26	**1,092,347**	**301,240**	**16,732**	**1,410,345**		**Total Ministry**	**1,373,177**	**37,131**	**...**	**37**	**1,258,274**
					16	**National Defence**					
756	11,390,001	890,035	173,071	12,453,863		Department	12,243,537	209,341	...	985	11,469,965
...	9,043	...	65	9,108		Canadian Forces Grievance Board	7,063	2,045	...	...	...
...	4,001	175	...	4,176		Military Police Complaints Commission	3,635	541	...	...	...
756	**11,403,045**	**890,210**	**173,136**	**12,467,147**		**Total Ministry**	**12,254,235**	**211,927**	**...**	**985**	**11,469,965**
					17	**Natural Resources**					
22,435	638,831	179,457	44,370	885,093		Department	818,156	54,806	...	12,131	647,402
...	121,604	88,868	768	211,240		Atomic Energy of Canada Limited	211,240	...	...	...	121,150
...	49,091	7,763	4,591	61,445		Canadian Nuclear Safety Commission	58,467	2,960	...	18	56,031
...	31,010	57,300	...	88,310		Cape Breton Development Corporation	65,500	22,810	...	...	64,906
1	29,877	2,413	999	33,290		National Energy Board	33,002	286	...	2	30,586
22,436	**870,413**	**335,801**	**50,728**	**1,279,378**		**Total Ministry**	**1,186,365**	**80,862**	**...**	**12,151**	**920,075**
					18	**Parliament**					
...	56,516	4,439	2,557	63,512		The Senate	63,271	241	...	...	52,745
...	274,927	35,428	291	310,646		House of Commons	305,184	5,462	...	...	265,364
...	23,694	1,837	753	26,284		Library of Parliament	25,340	944	...	...	26,634
...	**355,137**	**41,704**	**3,601**	**400,442**		**Total Ministry**	**393,795**	**6,647**	**...**	**...**	**344,743**
					19	**Privy Council**					
25	101,299	19,508	3,687	124,519		Department	122,304	2,210	...	5	101,686
...	20,125	3,744	3,844	27,713		Canadian Centre for Management Development	26,893	815	...	5	24,018
...	3,701	668	168	4,537		Canadian Intergovernmental Conference Secretariat	4,438	99	...	...	3,995
4	24,121	4,540	2,281	30,946		Canadian Transportation Accident Investigation and Safety Board	30,051	873	...	22	30,145
...	36,538	17,059	(2,907)	50,690		Chief Electoral Officer	49,573	1,117	...	...	202,855

...	11,335	3,205	709	15,249		Commissioner of Official Languages	14,865	379	...	5	12,567
...	26,365	9,733	...	36,098		Millennium Bureau of Canada	29,534	6,564	...	...	71,738
...	5,380	156	113	5,649		National Round Table on the Environment and the Economy	5,447	202	...	...	4,379
...	...	52,996	282	53,278		Office of Indian Residential Schools Resolution of Canada	41,941	11,337	...	...	...
1	5,754	1,236	388	7,379		Public Service Staff Relations Board	6,894	484	...	1	5,782
...	2,291	...	24	2,315		Security Intelligence Review Committee	2,037	278	...	...	1,943
...	2,422	...	...	2,422		The Leadership Network	...	2,422	...	...	...(3)
30	**239,331**	**112,845**	**8,589**	**360,795**		**Total Ministry**	**333,977**	**26,780**	**...**	**38**	**459,108**
					20	**Public Works and Government Services**					
817,177	1,976,375	248,339	(326,374)	2,715,517		Department	2,229,966	115,511	...	370,040	2,093,190
...	50,505	6,038	509	57,052		Communication Canada	55,181	1,871	...	...	57,444
...	1,909,387	500	...	1,909,887		Canada Mortgage and Housing Corporation	1,909,887	...	...	...	1,905,524
...	247,210	...	...	247,210		Canada Post Corporation	247,210	...	...	...	257,210
817,177	**4,183,477**	**254,877**	**(325,865)**	**4,929,666**		**Total Ministry**	**4,442,244**	**117,382**	**...**	**370,040**	**4,313,368**
					21	**Solicitor General**					
...	86,942	75,678	1,648	164,268		Department	146,991	17,274	...	3	84,303
5	192,332	49,280	9,484	251,101		Canadian Security Intelligence Service	248,589	2,487	...	25	196,688
24,839	1,372,126	71,738	81,429	1,550,132		Correctional Service	1,509,509	24,685	...	15,938	1,337,714
10	27,901	4,790	2,426	35,127		National Parole Board	34,519	608	...	...	30,938
...	1,972	824	84	2,880		Office of the Correctional Investigator	2,739	141	...	...	2,070
2,647	1,503,796	172,633	50,392	1,729,468		Royal Canadian Mounted Police	1,635,110	92,470	...	1,888	1,477,303
...	820	37	8	865		Royal Canadian Mounted Police External Review Committee	698	167	...	...	592
...	3,830	750	97	4,677		Royal Canadian Mounted Police Public Complaints Commission	4,653	24	...	...	5,249
27,501	**3,189,719**	**375,730**	**145,568**	**3,738,518**		**Total Ministry**	**3,582,808**	**137,856**	**...**	**17,854**	**3,134,857**
					22	**Transport**					
2,093	934,805	318,966	30,624	1,286,488		Department	1,193,417	92,035	...	1,036	915,720
3	24,271	936	1,487	26,697		Canadian Transportation Agency	25,767	929	...	1	23,611
...	992	277	41	1,310		Civil Aviation Tribunal	1,145	165	...	...	1,120
2,096	**960,068**	**320,179**	**32,152**	**1,314,495**		**Total Ministry**	**1,220,329**	**93,129**	**...**	**1,037**	**940,451**
8	**2,076,377**	**862,348**	**(729,347)**	**2,209,386**	**23**	**Treasury Board**	**1,553,855**	**655,531**	**...**	**...**	**4,188,412**(3)
5	**2,103,796**	**141,097**	**17,769**	**2,262,667**	**24**	**Veterans Affairs**	**2,246,506**	**16,158**	**...**	**3**	**2,108,621**
1,522,237	**150,380,433**	**7,092,945**	**1,770,376**	**160,765,991**		**Total Government**	**156,928,352**	**2,822,527**	**...**	**1,015,112**	**159,853,324**

Note: If no amount is shown, either it is less than $500 or no amount was reported.
(1) In 2000-2001, an amount of $399 was reported in the "Available for use in subsequent years" column; it should have been reported in the "Lapsed or (overexpended)" column.
(2) In 2000-2001, the increase in the net book value of fixed assets was shown as $2,578; it should have been $1,971.
(3) The Leadership Network repealed (P.C. 2001-615) and is now part of Treasury Board Secretariat. Therefore, the previous year's amounts have been restated by $9,822.

TABLE 6

Source and Disposition of Non-Budgetary Authorities by Ministry

Table 6 presents the source and disposition of non-budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
	As shown in										
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					2	**Agriculture and Agri-Food**					
259,002	...	...	...	259,002		Canadian Dairy Commission	14,443	...	...	244,559	15,288
7,738,354	...	...	(4,106,584)	3,631,770		Farm Credit Canada	1,829,274	...	...	1,802,496	(226,046)
7,997,356	**...**	**...**	**(4,106,584)**	**3,890,772**		**Total Ministry**	**1,843,717**	**...**	**...**	**2,047,055**	**(210,758)**
					4	**Canadian Heritage**					
...	10	...	...	10		Department	...	10	...	...	...
...	**10**	**...**	**...**	**10**		**Total Ministry**	**...**	**10**	**...**	**...**	**...**
					5	**Citizenship and Immigration**					
59,060	...	(75)	75	59,060		Department	(3,722)	...	...	62,782	(4,127)
59,060[(1)]	**...**	**(75)**	**75**	**59,060**		**Total Ministry**	**(3,722)**	**...**	**...**	**62,782**	**(4,127)**
					7	**Finance**					
1,964,206	24,201	172,000	31,602	2,192,009		Department	296,248	...	...	1,895,761	346,864
6,000,000	...	...	...	6,000,000		Canada Deposit Insurance Corporation	...	...	...	6,000,000	...
7,964,206	**24,201**	**172,000**	**31,602**	**8,192,009**		**Total Ministry**	**296,248**	**...**	**...**	**7,895,761**	**346,864**
					8	**Fisheries and Oceans**					
30,000	...	...	...	30,000		Freshwater Fish Marketing Corporation	...	...	...	30,000	...
30,000	**...**	**...**	**...**	**30,000**		**Total Ministry**	**...**	**...**	**...**	**30,000**	**...**
					9	**Foreign Affairs and International Trade**					
30,345	...	...	...	30,345		Department	3,334	...	...	27,011	8,671
10,000	...	8,000	...	18,000		Canadian Commercial Corporation	8,000	...	...	10,000	...
10,456,444	4,500	8,340	322,959	10,792,243		Canadian International Development Agency	230,598	11,173	...	10,550,472	153,351
22,973,303	122,800	...	(5,289,084)	17,807,019		Export Development Canada	122,367	...	...	17,684,652	100,944
33,470,092	**127,300**	**16,340**	**(4,966,125)**	**28,647,607**		**Total Ministry**	**364,299**	**11,173**	**...**	**28,272,135**	**262,966**

					12	**Human Resources Development**					
...	1,900,000	(217,000)	...	1,683,000		Department	1,544,145	138,855	...	...	1,415,271
...	**1,900,000**	**(217,000)**	**...**	**1,683,000**		**Total Ministry**	**1,544,145**	**138,855**	**...**	**...**	**1,415,271**
					13	**Indian Affairs and Northern Development**					
59,855	71,093	6,000	...	136,948		Department	63,470	13,609	...	59,869	57,474
59,855	**71,093**	**6,000**	**...**	**136,948**		**Total Ministry**	**63,470**	**13,609**	**...**	**59,869**	**57,474**
					14	**Industry**					
1,950	800	...	...	2,750		Department	...	800	...	1,950	...
853,677	...	...	...	853,677		Business Development Bank of Canada	...	...	...	853,677	65,000
855,627	**800**	**...**	**...**	**856,427**		**Total Ministry**	**...**	**800**	**...**	**855,627**	**65,000**
					16	**National Defence**					
83,005	...	20,000	...	103,005		Department	3,665	...	...	99,340	(146)
83,005	**...**	**20,000**	**...**	**103,005**		**Total Ministry**	**3,665**	**...**	**...**	**99,340**	**(146)**
					17	**Natural Resources**					
...	...	...	...	...		Department	...	...	...	...	7,826
50,000	...	...	...	50,000		Cape Breton Development Corporation	...	...	...	50,000	...
50,000	**...**	**...**	**...**	**50,000**		**Total Ministry**	**...**	**...**	**...**	**50,000**	**7,826**
					20	**Public Works and Government Services**					
53,128	...	...	...	53,128		Department	7,197	...	...	45,931	(3,056)
...	(243,400)	...	17,621	(225,779)		Canada Mortgage and Housing Corporation	(225,779)	...	...	...	(224,338)
500,000	...	...	...	500,000		Canada Post Corporation	...	...	...	500,000	...
75,000	...	...	...	75,000		Royal Canadian Mint	...	...	...	75,000	...
628,128	**(243,400)**	**...**	**17,621**	**402,349**		**Total Ministry**	**(218,582)**	**...**	**...**	**620,931**	**(227,394)**
					21	**Solicitor General**					
12	...	...	22	34		Correctional Service	(3)	...	...	37	16
12	**...**	**...**	**22**	**34**		**Total Ministry**	**(3)**	**...**	**...**	**37**	**16**
604,423	**...**	**...**	**...**	**604,423**	**24**	**Veterans Affairs**	**(414)**	**...**	**...**	**604,837**	**(691)**
51,801,764	**1,880,004**	**(2,735)**	**(9,023,389)**	**44,655,644**		**Total Government**	**3,892,823**	**164,447**	**...**	**40,598,374**	**1,712,301**

Note: If no amount is shown, either the loans, investments or advances were less than $500 or none were reported.

(1) Changes have been made to previous year's reporting to correct errors of $7,902 made to the value of the available authorities and to reflect the inclusion of $866 of accrued interest in the portfolio.

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)

Table 7 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory). The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in Appropriation Acts and are generally referred to as "annual" or "voted" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Voted authorities, with few exceptions, lapse at the end of the year if not used, while statutory authorities, with few exceptions, are carried forward to future years. Those authorities which extend to subsequent years are referred to as "non-lapsing".

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers (1)	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
					2	**Agriculture and Agri-Food**					
...	1,556,302	812,561	41,457	2,410,320		Budgetary—Voted	2,286,863	123,457	...	...	2,133,388
23,619	611,627	34,157	(3,244)	666,159		Statutory	649,408	136	...	16,615	602,468
23,619	**2,167,929**	**846,718**	**38,213**	**3,076,479**			**2,936,271**	**123,593**	**...**	**16,615**	**2,735,856**
7,997,356	**...**	**...**	**(4,106,584)**	**3,890,772**		Non-budgetary—Statutory	**1,843,717**	**...**	**...**	**2,047,055**	**(210,758)**
					3	**Canada Customs and Revenue Agency**					
183,818	2,312,166	390,524	188,884	3,075,392		Budgetary—Voted	2,894,148	3,148	...	178,096	4,004,928
152	529,063	...	18,131	547,346		Statutory	547,346	...	...	...	555,793
183,970 (2)	**2,841,229**	**390,524**	**207,015**	**3,622,738**			**3,441,494**	**3,148**	**...**	**178,096**	**4,560,721**

					4	**Canadian Heritage**					
22,996	2,886,669	386,771	96,103	3,392,539		Budgetary—Voted	3,250,960	95,918	...	45,661	2,969,656
28,410	143,912	350	(5,934)	166,738		Statutory	158,455	5	...	8,278	153,912
51,406 (3)	**3,030,581**	**387,121**	**90,169**	**3,559,277**			**3,409,415**	**95,923**	...	**53,939**	**3,123,568**
...	**10**	...	...	**10**		Non-budgetary—Voted	...	**10**	...	...	...
					5	**Citizenship and Immigration**					
...	848,978	170,958	22,493	1,042,429		Budgetary—Voted	983,712	58,717	...	...	928,662
3	51,672	...	13,080	64,755		Statutory	64,727	...	...	28	73,074
3	**900,650**	**170,958**	**35,573**	**1,107,184**			**1,048,439**	**58,717**	...	**28**	**1,001,736**
59,060 (4)	...	**(75)**	**75**	**59,060**		Non-budgetary—Statutory	**(3,722)**	...	...	**62,782**	**(4,127)**
					6	**Environment**					
...	578,564	213,405	25,682	817,651		Budgetary—Voted	795,973	21,678	...	...	593,710
78	55,168	...	2,704	57,950		Statutory	57,942	...	...	8	57,735
78	**633,732**	**213,405**	**28,386**	**875,601**			**853,915**	**21,678**	...	**8**	**651,445**
					7	**Finance**					
...	2,056,789	82,497	5,047	2,144,333		Budgetary—Voted	1,759,241	385,092	...	...	1,841,160
257,495	66,940,958	(697,400)	1,891,671	68,392,724		Statutory	68,151,806	8	...	240,910	72,500,583
257,495	**68,997,747**	**(614,903)**	**1,896,718**	**70,537,057**			**69,911,047**	**385,100**	...	**240,910**	**74,341,743**
...	...	...	202,334	202,334		Non-budgetary—Voted	202,334	...	...	...	202,333
7,964,206	24,201	172,000	(170,732)	7,989,675		Statutory	93,914	...	...	7,895,761	144,531
7,964,206	**24,201**	**172,000**	**31,602**	**8,192,009**			**296,248**	...	...	**7,895,761**	**346,864**
					8	**Fisheries and Oceans**					
...	1,207,164	223,408	38,404	1,468,976		Budgetary—Voted	1,399,554	69,422	...	...	1,414,266
1,300	103,088	...	8,565	112,953		Statutory	112,438	...	...	515	113,607
1,300	**1,310,252**	**223,408**	**46,969**	**1,581,929**			**1,511,992**	**69,422**	...	**515**	**1,527,873**
30,000	...	...	...	**30,000**		Non-budgetary—Voted	...	...	...	**30,000**	...
					9	**Foreign Affairs and International Trade**					
...	3,190,908	558,388	28,425	3,777,721		Budgetary—Voted	3,732,436	45,285	...	...	3,276,338
14,383	327,321	40,532	(28,389)	353,847		Statutory	341,942	170	...	11,735	556,614
14,383	**3,518,229**	**598,920**	**36**	**4,131,568**			**4,074,378**	**45,455**	...	**11,735**	**3,832,952**
37,018	4,500	8,000	230,598	280,116		Non-budgetary—Voted	241,932	11,173	...	27,011	162,022
33,433,074	122,800	8,340	(5,196,723)	28,367,491		Statutory	122,367	...	...	28,245,124	100,944
33,470,092	**127,300**	**16,340**	**(4,966,125)**	**28,647,607**			**364,299**	**11,173**	...	**28,272,135**	**262,966**

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)—*Continued*

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers [1]	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					10	**Governor General**					
...	14,415	1,246	593	16,254		Budgetary—Voted	16,001	253	...	...	14,189
1	2,043	...	37	2,081		Statutory	2,080	1	...	...	1,780
1	**16,458**	**1,246**	**630**	**18,335**			**18,081**	**254**	...	...	**15,969**
					11	**Health**					
...	2,657,386	516,215	34,098	3,207,699		Budgetary—Voted	3,120,888	86,811	...	...	2,638,918
165	81,914	...	7,486	89,565		Statutory	89,338	75	...	152	77,885
165	**2,739,300**	**516,215**	**41,584**	**3,297,264**			**3,210,226**	**86,886**	...	**152**	**2,716,803**
					12	**Human Resources Development**					
...	1,549,523	4,442	36,017	1,589,982		Budgetary—Voted	1,415,762	174,220	...	...	1,325,768
271	26,619,268	2,747	(164,994)	26,457,292		Statutory	26,457,103	...	...	189	25,696,584
271	**28,168,791**	**7,189**	**(128,977)**	**28,047,274**			**27,872,865**	**174,220**	...	**189**	**27,022,352**
...	**1,900,000**	**(217,000)**	...	**1,683,000**		Non-budgetary—Statutory	**1,544,145**	**138,855**	...	...	**1,415,271**
					13	**Indian Affairs and Northern Development**					
...	4,820,893	142,562	16,984	4,980,439		Budgetary—Voted	4,948,369	32,070	...	...	4,897,800
32,656	191,102	1,000	5,045	229,803		Statutory	197,039	41	...	32,723	209,200
32,656	**5,011,995**	**143,562**	**22,029**	**5,210,242**			**5,145,408**	**32,111**	...	**32,723**	**5,107,000**
59,855	**71,093**	**6,000**	...	**136,948**		Non-budgetary—Voted	**63,470**	**13,609**	...	**59,869**	**57,474**
					14	**Industry**					
...	4,213,367	557,491	84,734	4,855,592		Budgetary—Voted	4,513,008	342,584	...	...	3,691,745
86,855	356,463	15,060	14,234	472,612		Statutory	394,522	33	...	78,057	385,687
86,855	**4,569,830**	**572,551**	**98,968**	**5,328,204**			**4,907,530**	**342,617**	...	**78,057**	**4,077,432**
1,950	800	...	...	2,750		Non-budgetary—Voted	...	800	...	1,950	...
853,677	...	...	...	853,677		Statutory	...	...	...	853,677	65,000
855,627	**800**	...	...	**856,427**			...	**800**	...	**855,627**	**65,000**

					15	**Justice**					
...	773,456	244,827	23,936	1,042,219		Budgetary—Voted	1,005,112	37,107	...	...	947,571
26	318,891	56,413	(7,204)	368,126		Statutory	368,065	24	...	37	310,703
26	**1,092,347**	**301,240**	**16,732**	**1,410,345**			**1,373,177**	**37,131**	**...**	**37**	**1,258,274**
					16	**National Defence**					
...	10,522,155	890,210	93,692	11,506,057		Budgetary—Voted	11,294,130	211,927	...	...	10,566,237
756	880,890	...	79,444	961,090		Statutory	960,105	...	...	985	903,728
756	**11,403,045**	**890,210**	**173,136**	**12,467,147**			**12,254,235**	**211,927**	**...**	**985**	**11,469,965**
83,005	**...**	**20,000**	**...**	**103,005**		Non-budgetary—Voted	**3,665**	**...**	**...**	**99,340**	**(146)**
					17	**Natural Resources**					
...	803,199	326,607	26,311	1,156,117		Budgetary—Voted	1,075,256	80,861	...	...	838,052
22,436	67,214	9,194	24,417	123,261		Statutory	111,109	1	...	12,151	82,023
22,436	**870,413**	**335,801**	**50,728**	**1,279,378**			**1,186,365**	**80,862**	**...**	**12,151**	**920,075**
50,000	**...**	**...**	**...**	**50,000**		Non-budgetary—Voted	**...**	**...**	**...**	**50,000**	**7,826**
					18	**Parliament**					
...	239,609	16,482	623	256,714		Budgetary—Voted	250,067	6,647	...	...	229,749
...	115,528	25,222	2,978	143,728		Statutory	143,728	...	...	...	114,994
...	**355,137**	**41,704**	**3,601**	**400,442**			**393,795**	**6,647**	**...**	**...**	**344,743**
					19	**Privy Council**					
...	190,436	95,786	9,309	295,531		Budgetary—Voted	268,902	26,629	...	...	235,789
30	48,895	17,059	(720)	65,264		Statutory	65,075	151	...	38	223,319
30	**239,331**	**112,845**	**8,589**	**360,795**			**333,977**	**26,780**	**...**	**38**	**459,108** (5)
					20	**Public Works and Government Services**					
...	4,140,598	252,077	94,813	4,487,488		Budgetary—Voted	4,382,847	104,641	...	...	4,261,029
817,177	42,879	2,800	(420,678)	442,178		Statutory	59,397	12,741	...	370,040	52,339
817,177	**4,183,477**	**254,877**	**(325,865)**	**4,929,666**			**4,442,244**	**117,382**	**...**	**370,040**	**4,313,368**
4,949	...	...	...	4,949		Non-budgetary—Voted	3,552	...	...	1,397	(1,482)
623,179	(243,400)	...	17,621	397,400		Statutory	(222,134)	...	...	619,534	(225,912)
628,128	**(243,400)**	**...**	**17,621**	**402,349**			**(218,582)**	**...**	**...**	**620,931**	**(227,394)**
					21	**Solicitor General**					
...	2,781,197	365,130	164,771	3,311,098		Budgetary—Voted	3,173,248	137,850	...	...	2,715,980
27,501	408,522	10,600	(19,203)	427,420		Statutory	409,560	6	...	17,854	418,877
27,501	**3,189,719**	**375,730**	**145,568**	**3,738,518**			**3,582,808**	**137,856**	**...**	**17,854**	**3,134,857**
12	**...**	**...**	**22**	**34**		Non-budgetary—Voted	**(3)**	**...**	**...**	**37**	**16**

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)—*Concluded*

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers [1]	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
					22	**Transport**					
...	854,431	320,179	25,767	1,200,377		Budgetary—Voted	1,107,251	93,126	...	...	812,353
2,096	105,637	...	6,385	114,118		Statutory	113,078	3	...	1,037	128,098
2,096	**960,068**	**320,179**	**32,152**	**1,314,495**			**1,220,329**	**93,129**	**...**	**1,037**	**940,451**
					23	**Treasury Board**					
...	2,063,687	862,348	(1,078,446)	1,847,589		Budgetary—Voted	1,192,066	655,523	...	...	1,126,275
8	12,690	...	349,099	361,797		Statutory	361,789	8	...	...	3,062,137
8	**2,076,377**	**862,348**	**(729,347)**	**2,209,386**			**1,553,855**	**655,531**	**...**	**...**	**4,188,412** [5]
					24	**Veterans Affairs**					
...	2,072,693	141,097	16,073	2,229,863		Budgetary—Voted	2,213,705	16,158	...	...	2,073,756
5	31,103	...	1,696	32,804		Statutory	32,801	...	...	3	34,865
5	**2,103,796**	**141,097**	**17,769**	**2,262,667**			**2,246,506**	**16,158**	**...**	**3**	**2,108,621**
604,423	**...**	**...**	**...**	**604,423**		Non-budgetary—Statutory	**(414)**	**...**	**...**	**604,837**	**(691)**
						Total Government					
206,814	52,334,585	7,575,211	(4,230)	60,112,380		Budgetary—Voted	57,079,499	2,809,124	...	223,757	53,537,319
1,315,423	98,045,848	(482,266)	1,774,606	100,653,611		Statutory	99,848,853	13,403	...	791,355	106,316,005
1,522,237	**150,380,433**	**7,092,945**	**1,770,376**	**160,765,991**			**156,928,352**	**2,822,527**	**...**	**1,015,112**	**159,853,324**
266,789	76,403	34,000	432,954	810,146		Non-budgetary—Voted	514,950	25,592	...	269,604	428,043
51,534,975	1,803,601	(36,735)	(9,456,343)	43,845,498		Statutory	3,377,873	138,855	...	40,328,770	1,284,258
51,801,764	**1,880,004**	**(2,735)**	**(9,023,389)**	**44,655,644**			**3,892,823**	**164,447**	**...**	**40,598,374**	**1,712,301**
473,603	52,410,988	7,609,211	428,724	60,922,526		Voted	57,594,449	2,834,716	...	493,361	53,965,362
52,850,398	99,849,449	(519,001)	(7,681,737)	144,499,109		Statutory	103,226,726	152,258	...	41,120,125	107,600,263
53,324,001	**152,260,437**	**7,090,210**	**(7,253,013)**	**205,421,635**		**Total Government**	**160,821,175**	**2,986,974**	**...**	**41,613,486**	**161,565,625**

Note: If no amount is shown, either it is less than $500 or no amount was reported.

[1] These adjustments and transfers include items such as:

- (a) reserved allotments established to provide payment authority for the overexpenditure of previous year's appropriations which resulted from prior year's payables;
- (b) adjustments to items displayed in the Estimates on an informational basis to reflect actual spending and of certain authorities carried forward to reflect authorities available; and,
- (c) adjustments to authorities granted in statutes other than appropriation acts.

[2] In 2000-2001, an amount of $399 was reported in the "Available for use in subsequent years" column; it should have been reported in the "Lapsed or (overexpended)" column.

[3] In 2000-2001, the increase in the net book value of fixed assets was shown as $2,578; it should have been $1,971.

[4] Changes have been made to previous year's reporting to correct errors of $7,902 made to the value of the available authorities and to reflect the inclusion of $866 of accrued interest in the portfolio.

[5] The Leadership Network repealed (P.C. 2001-615) and is now part of Treasury Board Secretariat. Therefore, the previous year's amounts have been restated by $9,822.

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts

Appendix 1 provides the full wording of all authorities (budgetary and non-budgetary) granted in current year Appropriation Acts, by ministry.

			As shown in	
Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			$	$
2		**Agriculture and Agri-Food**		
		Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, the grazing and breeding activities of the Community pastures program and from the administration of the Net Income Stabilization Account	423,028,000	
	1a	Operating expenditures		62,092,007
	1b	Operating expenditures		2,416,164
	5	Capital expenditures	37,467,000	
	5a	Capital expenditures		11,924,923
	5b	Capital expenditures		3,828,000
	10	The grants listed in the Estimates and contributions	809,447,000	
	10a	Contributions		589,368,913
	10b	Contributions		35,132,333
	15	Pursuant to section 29 of the *Financial Administration Act*, to authorize the Minister of Agriculture and Agri-Food Canada, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of an amount not exceeding, at any one time, in aggregate the sum of $1,700,000,000 payable in respect of cash advances provided by producer organizations, the Canadian Wheat Board and other lenders under the Spring credit advance program	1	
	16b	Pursuant to section 29 of the *Financial Administration Act*, to authorize the Minister of Agriculture and Agri-Food Canada, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of amounts not exceeding, at any one time in aggregate, the sum of $140,000,000 payable in respect of Line of Credit Agreements to be entered into by the Farm Credit Canada for the purpose of the renewed (2001) National Biomass Ethanol Program		1
		Canadian Dairy Commission		
	20	Program expenditures	2,762,000	
		Canadian Food Inspection Agency		
	25	Operating expenditures and contributions	260,089,000	
	25a	Operating expenditures and contributions		85,799,894
	25b	Operating expenditures and contributions		10,727,600
	30	Capital expenditures	5,014,000	
	30a	Capital expenditures		10,748,806
		Canadian Grain Commission		
	35	Program expenditures	18,495,000	
	35b	Program expenditures		521,886
	36b	Canadian Grain Commission Revolving Fund, to reduce from $12,000,000 to $2,000,000 effective March 31, 2002, the amount by which the aggregate of expenditures made for the purposes of the Canadian Grain Commission Revolving Fund, established by Agriculture and Agri-Food Vote 6d, *Appropriation Act No. 4, 1994-95*, may exceed the revenues		1
		Total Ministry—Budgetary	**1,556,302,001**	**812,560,528**
		Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

			As shown in	
Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			$	$
3		**Canada Customs and Revenue Agency**		
	1	Operating expenditures and recoverable expenditures on behalf of the *Canada Pension Plan* (Act) and the *Employment Insurance Act*	2,188,113,000	
	1a	Operating expenditures		287,870,689
	1b	Operating expenditures		92,877,158
	5	Capital expenditures	13,727,000	
	5a	Capital expenditures		9,776,000
	10	Contributions	110,326,000	
		Total Ministry—Budgetary	**2,312,166,000**	**390,523,847**
		Non-budgetary	...	...
4		**Canadian Heritage**		
		Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network, the Exhibition Transportation Service and the Canadian Audio-visual Certification Office	147,034,000	
	1a	Operating expenditures		29,319,978
	1b	Operating expenditures		41,076,810
	5	The grants listed in the Estimates and contributions	787,191,568	
	5a	The grants listed in the Estimates and contributions		39,799,262
	5b	The grants listed in the Estimates		26,593,427
	L10	Loans to institutions and public authorities in Canada, in accordance with terms and conditions approved by the Governor in Council, for the purpose of section 35 of the *Cultural Property Export and Import Act*	10,000	
		Canada Council for the Arts		
	15	Payments to the Canada Council under section 18 of the *Canada Council for the Arts Act*, to be used for the furtherance of the objects set out in section 8 of that Act	124,236,000	
	15a	Payments to the Canada Council under section 18 of the *Canada Council for the Arts Act*, to be used for the furtherance of the objects set out in section 8 of that Act		25,900,000
	15b	Payments to the Canada Council under section 18 of the *Canada Council for the Arts Act*, to be used for the furtherance of the objects set out in section 8 of that Act		3,469,729
		Canadian Broadcasting Corporation		
	20	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	795,664,000	
	20a	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service		62,500,000
	25	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	
	30	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service	123,311,000	
	30b	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service—To authorize the transfer of $15,169,999 from Canadian Heritage Vote 20, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote		1
		Canadian Film Development Corporation		
	35	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the *Canadian Film Development Corporation Act*	125,532,000	

	Canadian Museum of Civilization		
40	Payments to the Canadian Museum of Civilization for operating and capital expenditures	49,745,000	
40b	Payments to the Canadian Museum of Civilization for operating and capital expenditures		1,834,000
	Canadian Museum of Nature		
45	Payments to the Canadian Museum of Nature for operating and capital expenditures	23,691,000	
45a	Payments to the Canadian Museum of Nature for operating and capital expenditures		2,135,000
45b	Payments to the Canadian Museum of Nature for operating and capital expenditures		147,000
	Canadian Radio-television and Telecommunications Commission		
50	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received during the fiscal year arising from: (a) the provision of regulatory services to telecommunications companies under the Telecommunications Fees Regulations, 1995; and (b) broadcasting fees and other related activities, up to amounts approved by the Treasury Board	3,537,000	
50a	Program expenditures		166,341
	National Archives of Canada		
55	Program expenditures, the grants listed in the Estimates and contributions	45,121,000	
55a	Program expenditures		2,589,223
55b	Program expenditures and contributions		9,000,000
	National Arts Centre Corporation		
60	Payments to the National Arts Centre Corporation	23,930,000	
60b	Payments to the National Arts Centre Corporation		6,531,000
	National Battlefields Commission		
65	Program expenditures	6,798,000	
65a	Program expenditures		1,564,750
65b	Program expenditures		425,000
	National Capital Commission		
70	Payment to the National Capital Commission for operating expenditures	44,949,000	
70a	Payment to the National Capital Commission for operating expenditures—To authorize the transfer of $1,107,000 from Canadian Heritage Vote 80, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote and to provide a further amount of		3,997,000
70b	Payment to the National Capital Commission for operating expenditures		500,000
75	Payment to the National Capital Commission for capital expenditures	25,671,000	
75a	Payment to the National Capital Commission for capital expenditures		10,563,000
80	Payment to the National Capital Commission for grants and contributions	14,090,000	
	National Film Board		
85	National Film Board Revolving Fund—Operating loss, capital, the grants listed in the Estimates and contributions	60,221,000	
85a	National Film Board Revolving Fund—Operating loss		4,217,350
86b	National Film Board Revolving Fund, in accordance with section 12 of the *Revolving Funds Act*, to reduce from $25,000,000 to $15,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues		1
	National Gallery of Canada		
90	Payments to the National Gallery of Canada for operating and capital expenditures	33,188,000	
90a	Payments to the National Gallery of Canada for operating and capital expenditures		2,065,000
90b	Payments to the National Gallery of Canada for operating and capital expenditures		1,000,000
95	Payment to the National Gallery of Canada for the purchase of objects for the collection	3,000,000	
95b	Payment to the National Gallery of Canada for the purchase of objects for the collection		3,000,000
	National Library		
100	Program expenditures, the grants listed in the Estimates	32,208,000	
100a	Program expenditures		4,895,502
100b	Program expenditures		1,422,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		National Museum of Science and Technology		
	105	Payments to the National Museum of Science and Technology for operating and capital expenditures	22,884,000	
	105b	Payments to the National Museum of Science and Technology for operating and capital expenditures		933,000
		Parks Canada Agency		
	110	Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies	266,891,000	
	110a	Program expenditures		48,114,406
	110b	Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions		30,392,742
	111b	Parks Canada Agency Enterprise Units Revolving Fund, to write-off the projected net drawdown authority used by the Parks Canada Agency Enterprise Units Revolving Fund of up to $6,448,000; and in accordance with section 12 of the *Revolving Funds Act*, to repeal section 3 of the said Act, as at March 31, 2002		1
	112b	Parks Canada Agency Townsites Revolving Fund, to write-off the projected net drawdown authority used by the Parks Canada Agency Townsites Revolving Fund of up to $4,338,000; and in accordance with section 12 of the *Revolving Funds Act*, to repeal section 3.1 of the said Act, as at March 31, 2002		1
	115	Payments to the New Parks and Historic Sites Account for the purposes of establishing new national parks, national historic sites and related heritage areas, as set out in section 21 of the *Parks Canada Agency Act*	6,500,000	
	115b	Payments to the New Parks and Historic Sites Account for the purposes of establishing new national parks, national historic sites and related heritage areas, as set out in section 21 of the *Parks Canada Agency Act*		10,000,000
		Public Service Commission		
	120	Program expenditures	97,176,000	
	120a	Program expenditures		10,439,880
	120b	Program expenditures		1,835,645
	121b	Staff Development and Training Revolving Fund—In accordance with section 12 of the *Revolving Funds Act*, to amend subsection 7(3) of that Act by reducing from $4,500,000 to $2,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues		1
		Status of Women—Office of the Co-ordinator		
	125	Operating expenditures	10,101,000	
	125a	Operating expenditures		344,062
	130	The grants listed in the Estimates	10,000,000	
		Total Ministry—Budgetary	**2,886,669,568**	**386,771,112**
		Non-budgetary	**10,000**	...
5		**Citizenship and Immigration**		
		Department		
	1	Operating expenditures	411,978,000	
	1a	Operating expenditures		87,846,838
	1b	Operating expenditures—To authorize the transfer of $4,386,000 from Citizenship and Immigration Vote 5, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote and to provide a further amount of		50,025,017

	2b	Pursuant to subsection 25(2) of the *Financial Administration Act*, to write-off from the Accounts of Canada 3,394 debts due to Her Majesty in right of Canada amounting to $1,757,203 owed in relation to immigration loans issued pursuant to section 119 of the *Immigration Act*		1,757,203
	5	Capital expenditures	27,870,000	
	5a	Capital expenditures		1,765,000
	10	The grants listed in the Estimates and contributions	336,471,517	
	10a	Contributions		472,833
	10b	The grants listed in the Estimates		8,865,864
		Immigration and Refugee Board of Canada		
	15	Program expenditures	72,659,000	
	15a	Program expenditures		8,966,050
	15b	Program expenditures		11,259,094
		Total Ministry—Budgetary	**848,978,517**	**170,957,899**
		Non-budgetary	...	...
6		**Environment**		
		Department		
	1	Operating expenditures, and (a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Study Board; (b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine; (c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories; (d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul; (e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys; and (f) pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend in the current fiscal year revenues received during the fiscal year arising from the operations of the Department funded from this Vote	465,725,956	
	1a	Operating expenditures		76,981,074
	5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	32,239,000	
	5a	Capital expenditures		8,053,000
	5b	Capital expenditures—To authorize the transfer of $1,849,484 from Environment Vote 1, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote and to provide a further amount of		19,996,082
	10	The grants listed in the Estimates and contributions	70,235,294	
	10a	The grants listed in the Estimates and contributions		60,050,603
	10b	The grants listed in the Estimates		46,393,662
		Canadian Environmental Assessment Agency		
	15	Program expenditures, contributions and authority to expend revenues received during the fiscal year arising from the provision of environmental assessment services including the conduct of panel reviews, comprehensive studies, mediations, training and information publications by the Canadian Environmental Assessment Agency	10,363,000	
	15a	Program expenditures		1,845,700
	15b	Program expenditures		85,000
		Total Ministry—Budgetary	**578,563,250**	**213,405,121**
		Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
7		**Finance**		
		Department		
		Economic, Social and Financial Policies Program		
	1	Operating expenditures and authority to expend revenues received during the fiscal year	72,507,000	
	1a	Operating expenditures and authority to expend revenues received during the fiscal year		13,027,250
	2a	Forgiveness of certain debts and obligations due to Her Majesty in right of Canada amounting to $17,900,000 owed by the Government of Jamaica		17,900,000
	3a	Forgiveness of certain debts and obligations due to Her Majesty in right of Canada amounting to $4,900,000 owed by the Republics of Zambia, Madagascar and Cameroon		4,900,000
	5	The grants listed in the Estimates and contributions	326,000,000	
	L10	In accordance with the *Bretton Woods and Related Agreements Act*, the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed $202,334,000 to the International Development Association	1	
		Federal-Provincial Transfers Program		
	15	Transfer payments to the territorial governments—Payments to the Government of each of the territories calculated in accordance with agreements, approved by the Governor in Council, entered into by the Minister of Finance and the respective territorial Minister of Finance; and authority to make interim payments for the current fiscal year to the Government of each of the territories prior to the signing of each such agreement, the total amount payable under each such agreement being reduced by the aggregate of interim payments made to the respective territorial government in the current fiscal year	1,579,000,000	
	15a	Transfer payments to the territorial governments—Payments to the Government of each of the territories calculated in accordance with agreements, approved by the Governor in Council, entered into by the Minister of Finance and the respective territorial Minister of Finance; and authority to make interim payments for the current fiscal year to the Government of each of the territories prior to the signing of each such agreement, the total amount payable under each such agreement being reduced by the aggregate of interim payments made to the respective territorial government in the current fiscal year		25,000,000
		Auditor General		
	20	Program expenditures and contributions	48,836,000	
	20a	Program expenditures		7,733,100
		Canadian International Trade Tribunal		
	25	Program expenditures	7,554,000	
	25a	Program expenditures		371,900
		Financial Transactions and Reports Analysis Centre of Canada		
	30	Program expenditures	21,232,000	
	30a	Program expenditures		3,331,524
	30b	Program expenditures		9,892,000
		Office of the Superintendent of Financial Institutions		
	35	Program expenditures	1,660,000	
	35b	Program expenditures		341,500
		Total Ministry—Budgetary	**2,056,789,000**	**82,497,274**
		Non-budgetary	**1**	**...**

8		**Fisheries and Oceans**		
		Department		
	1	Operating expenditures, and (a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects; (b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercice of jurisdiction in navigation, including aids to navigation and shipping; and (c) authority to expend revenues received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard	968,452,000	
	1a	Operating expenditures		86,901,249
	1b	Operating expenditures—To authorize the transfer of $4,552,760 from Fisheries and Oceans Vote 5, and $3,696,600 from Fisheries and Oceans Vote 10, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote		1
	5	Capital expenditures and authority to make payments to provinces, municipalities and local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	158,092,000	
	5a	Capital expenditures		7,946,677
	10	The grants listed in the Estimates and contributions	80,620,100	
	10a	The grants listed in the Estimates and contributions		128,560,140
		Total Ministry—Budgetary	**1,207,164,100**	**223,408,067**
		Non-budgetary	...	...
9		**Foreign Affairs and International Trade**		
		Department		
	1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: Canadian Business Centres and Canadian Education Centres; training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs	960,207,000	
	1a	Operating expenditures		60,247,351
	1b	Operating expenditures		60,831,780
	5	Capital expenditures	108,606,000	
	5a	Capital expenditures		45,419,744
	5b	Capital expenditures		20,367,675
	10	The grants listed in the Estimates, contributions, authority to make commitments for the current fiscal year not exceeding $50,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 2000, which is	393,378,000	
	10a	The grants listed in the Estimates and contributions		107,743,160
	10b	The grants listed in the Estimates		4,573,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		Canadian Commercial Corporation		
	15	Program expenditures	10,734,000	
	15b	Program expenditures		5,000,000
	L16b	Payment to the Canadian Commercial Corporation in respect of equity		8,000,000
		Canadian International Development Agency		
	20	Operating expenditures and authority to: (a) engage persons for service in developing countries and in countries in transition; and (b) provide education or training for persons from developing countries and from countries in transition, in accordance with the Technical Assistance Regulations, made by Order in Council PC 1986-993 of April 24, 1986, as may be amended, or any other regulations that may be made by the Governor in Council with respect to: (i) the remuneration payable to persons for service in developing countries and in countries in transition, and the payment of their expenses or of allowances with respect thereto, (ii) the maintenance of persons from developing countries and from countries in transition who are undergoing education or training, and the payment of their expenses or of allowances with respect thereto, and (iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries and in countries in transition or the education or training of persons from developing countries and from countries in transition	138,423,342	
	20a	Operating expenditures		6,171,577
	20b	Operating expenditures		7,301,264
	25	The grants and contributions listed in the Estimates and payments to international financial institutions in accordance with the *International Development (Financial Institutions) Assistance Act*, provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services	1,481,929,000	
	25a	The grants listed in the Estimates		45,264,380
	25b	The grants listed in the Estimates and contributions		182,415,748
	L30	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed $154,600,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of contributions to the International Financial Institution Fund Accounts	1	
	L30b	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed $226,112,252 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of contributions to the International Financial Institution Fund Accounts		1
	L35	Payment not to exceed US $2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $4,500,000 on November 23, 2000, and the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed US $500,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in International Financial Institutions	4,500,000	
	L35b	Payment not to exceed US $2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $4,500,000 on November 23, 2000, and the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed US $1,113,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in International Financial Institutions		1
		Export Development Canada (1)		
	36a	Payment to compensate for transferred liabilities to the corporation from the Government in respect of Export Development Canada employees who have contributed to the Public Service Death Benefit Account		2,000,000

		International Development Research Centre		
	40	Payments to the International Development Research Centre	88,270,000	
	40a	Payments to the International Development Research Centre		10,357,000
		International Joint Commission		
	45	Program expenditures—Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada/United States Agreement on Great Lakes Water Quality	7,007,000	
	45a	Program expenditures		696,047
		NAFTA Secretariat, Canadian Section		
	50	Program expenditures	2,115,000	
		Northern Pipeline Agency		
	55	Program expenditures	238,000	
		Total Ministry—Budgetary	**3,190,907,342**	**558,388,726**
		Non-budgetary	**4,500,001**	**8,000,002**
10		**Governor General**		
	1	Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve on them as a result of their having occupied the office of Governor General	14,415,000	
	1a	Program expenditures		1,246,072
		Total Ministry—Budgetary	**14,415,000**	**1,246,072**
		Non-budgetary	...	...
11		**Health**		
		Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services	1,268,024,342	
	1a	Operating expenditures		159,227,254
	1b	Operating expenditures		48,130,855
	5	The grants listed in the Estimates and contributions	954,627,000	
	5a	The grants listed in the Estimates and contributions		87,118,385
	5b	The grants listed in the Estimates and contributions		98,458,929
		Canadian Institutes of Health Research		
	10	Operating expenditures	19,748,000	
	10a	Operating expenditures		13,215,700
	15	The grants listed in the Estimates	408,885,000	
	15a	The grants listed in the Estimates		109,832,333
		Hazardous Materials Information Review Commission		
	20	Program expenditures	2,485,000	
	20a	Program expenditures		178,810
	20b	Program expenditures		52,500
		Patented Medicine Prices Review Board		
	25	Program expenditures	3,617,000	
		Total Ministry—Budgetary	**2,657,386,342**	**516,214,766**
		Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
12		**Human Resources Development**		
		Department		
	1	Operating expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account and the Employment Insurance Account	474,966,000	
	1a	Operating expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account and the Employment Insurance Account—To authorize the transfer of $47,551,251 from Human Resources Development Vote 5, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote		1
	1b	Operating expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account and the Employment Insurance Account—To authorize the transfer of $45,408,559 from Human Resources Development Vote 5, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote		1
	5	The grants listed in the Estimates and contributions	1,062,797,000	
	5a	The grants listed in the Estimates		1
	6a	Pursuant to section 25 of the *Financial Administration Act*, payment to reimburse the Government Annuities Account in respect of 187 overpayments made from the Account and interest due, amounting in the aggregate to $24,810.54—To authorize the transfer of $24,810 from Human Resources Development Vote 5, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote		1
		Canada Industrial Relations Board		
	10	Program expenditures	7,935,000	
	10a	Program expenditures		1,474,343
	10b	Program expenditures		2,118,182
		Canadian Artists and Producers Professional Relations Tribunal		
	15	Program expenditures	1,570,000	
		Canadian Centre for Occupational Health and Safety		
	20	Program expenditures	2,255,000	
	20a	Program expenditures		248,864
	20b	Program expenditures		600,000
		Total Ministry—Budgetary	**1,549,523,000**	**4,441,393**
		Non-budgetary	...	...
13		**Indian Affairs and Northern Development**		
		Department		
		Administration Program		
	1	Program expenditures and contributions	72,901,000	
	1a	Program expenditures		27,080,237
	1b	Program expenditures—To authorize the transfer of $5,735,586 from Indian Affairs and Northern Development Vote 10, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote		1

	Indian and Inuit Affairs Program		
5	Operating expenditures, and (a) expenditures on works, buildings and equipment on other than federal property; (b) recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians; (c) authority for the Minister of Indian Affairs and Northern Development to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; (d) authority to provide, in respect of Indian and Inuit economic development activities, for the instruction and supervision of Indians and Inuit, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; and (e) authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec	272,735,000	
5a	Operating expenditures		30,305,443
10	Capital expenditures, and (a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister of Indian Affairs and Northern Development, and such expenditures on other than federal property; (b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; and (c) authority for the construction and acquisition of housing for Indians and Inuit, for its occupation by Indians and Inuit, in return for such payments, if any, as the Minister of Indian Affairs and Northern Development may fix, for its sale or rental to Indians and Inuit on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for payment to Indians and Indian bands in the construction of housing and other buildings	35,800,000	
15	The grants listed in the Estimates and contributions	4,285,133,000	
15a	The grants listed in the Estimates		37,184,447
15b	The grants listed in the Estimates—To authorize the transfer of $14,521,841 from Indian Affairs and Northern Development Vote 10, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote		1
L20	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims	32,853,000	
L20a	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims		6,000,000
L25	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process	37,840,000	
L30	Loans to the Council of Yukon First Nations for interim benefits to the Yukon Elders	400,000	
	Northern Affairs Program		
35	Operating expenditures and authority to make recoverable advances for services performed on behalf of territorial governments; authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; and authority to make contributions towards construction done by local or private authorities	84,729,000	
35a	Operating expenditures		30,300,174
40	The grants listed in the Estimates and contributions	53,104,900	
40a	The grants listed in the Estimates and contributions		9,650,501
40b	The grants listed in the Estimates and contributions—To authorize the transfer of $8,946,889 from Indian Affairs and Northern Development Vote 10, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote		1
45	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service	15,600,000	
45a	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service		8,000,000
45b	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service—To authorize the transfer of $1,364,255 from Indian Affairs and Northern Development Vote 35, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote		1

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

			As shown in	
Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			$	$
		Canadian Polar Commission		
	50	Program expenditures and contributions	890,000	
	50a	Program expenditures		41,642
		Total Ministry—Budgetary	**4,820,892,900**	**142,562,448**
		Non-budgetary	**71,093,000**	**6,000,000**
14		**Industry**		
		Department		
	1	Operating expenditures, and authority to expend revenues received during the fiscal year related to communications research and bankruptcy and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the *Competition Act*	393,076,000	
	1a	Operating expenditures, and authority to expend revenues received during the fiscal year related to communications research, bankruptcy, corporations and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the *Competition Act*		88,536,142
	1b	Operating expenditures		125,244
	2b	Canadian Intellectual Property Office Revolving Fund, to reduce from $15,000,000 to $5,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purposes of the Canadian Intellectual Property Office Revolving Fund, established by Consumer and Corporate Affairs Vote 2b, *Appropriation Act No. 3, 1993-94*, may exceed the revenues		1
	5	The grants listed in the Estimates and contributions	703,378,000	
	5a	Contributions		23,015,991
	5b	The grants listed in the Estimates and contributions		131,520,000
	L10	Payments pursuant to subsection 14(2) of the *Department of Industry Act*	300,000	
	L15	Loans pursuant to paragraph 14(1)(a) of the *Department of Industry Act*	500,000	
		Atlantic Canada Opportunities Agency		
	20	Operating expenditures	60,597,000	
	20a	Operating expenditures—To authorize the transfer of $3,000,000 from Industry Vote 25, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote and to provide a further amount of		1,091,434
	20b	Operating expenditures—To authorize the transfer of $5,875,865 from Industry Vote 25, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote		1
	25	The grants listed in the Estimates and contributions	277,073,000	
		Canadian Space Agency		
	30	Operating expenditures	111,687,000	
	30a	Operating expenditures		3,903,351
	30b	Operating expenditures—To authorize the transfer of $171,819 from Industry Vote 40, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote		1
	35	Capital expenditures	184,678,000	
	35a	Capital expenditures		10,975,132
	40	The grants listed in the Estimates and contributions	49,971,000	
	40a	The grants listed in the Estimates		1
	40b	The grants listed in the Estimates		1

	Canadian Tourism Commission		
45	Program expenditures	82,460,000	
45a	Program expenditures		5,000,000
45b	Program expenditures		15,991,000
	Competition Tribunal		
50	Program expenditures	1,375,000	
50a	Program expenditures		34,713
	Copyright Board		
55	Program expenditures	1,665,000	
55a	Program expenditures		421,750
	Economic Development Agency of Canada for the Regions of Quebec		
60	Operating expenditures	33,686,000	
60a	Operating expenditures—To authorize the transfer of $4,808,799 from Industry Vote 65, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote		1
60b	Operating expenditures—To authorize the transfer of $1,524,999 from Industry Vote 65, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote		1
65	The grants listed in the Estimates and contributions	273,402,000	
65a	The grants listed in the Estimates		1
	Enterprise Cape Breton Corporation		
70	Payments to the Enterprise Cape Breton Corporation pursuant to the *Enterprise Cape Breton Corporation Act*	36,574,000	
70a	Payments to the Enterprise Cape Breton Corporation pursuant to the *Enterprise Cape Breton Corporation Act*		3,000,000
	National Research Council of Canada		
75	Operating expenditures	287,170,000	
75a	Operating expenditures—To authorize the transfer of $4,969,200 from Industry Vote 80, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote and to provide a further amount of		6,783,099
75b	Operating expenditures		588,091
80	Capital expenditures	66,284,000	
80b	Capital expenditures		5,685,800
85	The grants listed in the Estimates and contributions	133,614,000	
85a	Contributions		12,000,000
85b	Contributions		4,339,000
	Natural Sciences and Engineering Research Council		
90	Operating expenditures	28,738,000	
90a	Operating expenditures		989,300
90b	Operating expenditures		25,000
95	The grants listed in the Estimates	575,548,000	
95a	The grants listed in the Estimates		5,695,850
95b	The grants listed in the Estimates		1,239,000
	Social Sciences and Humanities Research Council		
100	Operating expenditures	12,477,000	
100a	Operating expenditures		1,967,400
100b	Operating expenditures		45,000
105	The grants listed in the Estimates	146,883,000	
105a	The grants listed in the Estimates		9,570,000
105b	The grants listed in the Estimates		200,555,000
	Standards Council of Canada		
110	Payments to the Standards Council of Canada pursuant to section 5 of the *Standards Council of Canada Act*	5,402,000	
110a	Payments to the Standards Council of Canada pursuant to section 5 of the *Standards Council of Canada Act*		1,531,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		Statistics Canada		
	115	Program expenditures	485,650,000	
	115a	Program expenditures		21,891,151
	115b	Program expenditures		730,854
		Western Economic Diversification		
	120	Operating expenditures	38,551,000	
	120a	Operating expenditures—To authorize the transfer of $3,000,000 from Industry Vote 125, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote and to provide a further amount of		241,051
	120b	Operating expenditures—To authorize the transfer of $4,157,199 from Industry Vote 125, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote		1
	125	The grants listed in the Estimates and contributions	223,428,000	
	125b	The grants listed in the Estimates and contributions		1
		Total Ministry—Budgetary	**4,213,367,000**	**557,491,363**
		Non-budgetary	**800,000**	...
15		**Justice**		
		Department		
	1	Operating expenditures	308,238,000	
	1a	Operating expenditures		158,624,269
	1b	Operating expenditures—To authorize the transfer of $14,129,339 from Justice Vote 5, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote and to provide a further amount of		656,096
	5	The grants listed in the Estimates and contributions	373,205,000	
	5a	The grants listed in the Estimates and contributions		68,314,146
	5b	The grants listed in the Estimates		1
		Canadian Human Rights Commission		
	10	Program expenditures	15,245,000	
	10a	Program expenditures		2,754,220
	10b	Program expenditures		520,000
		Canadian Human Rights Tribunal		
	15	Program expenditures	2,682,000	
	15a	Program expenditures		1,354,953
	15b	Program expenditures		112,380
		Commissioner for Federal Judicial Affairs		
	20	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory, the Supreme Court of the Northwest Territories and the Nunavut Court of Justice, not provided for by the *Judges Act* and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to spend revenues received during the year arising from the provision of administrative services and judicial training services	4,322,000	
	20a	Operating expenditures		1,423,761
	20b	Operating expenditures		475,000

	25	Canadian Judicial Council—Operating expenditures	507,000	
	25a	Canadian Judicial Council—Operating expenditures		21,479
	25b	Canadian Judicial Council—Operating expenditures		50,000
		Federal Court of Canada		
	30	Program expenditures	30,258,000	
	30a	Program expenditures		5,026,775
	30b	Program expenditures		474,669
		Law Commission of Canada		
	35	Program expenditures	2,870,000	
	35a	Program expenditures		143,050
		Offices of the Information and Privacy Commissioners of Canada		
		Office of the Information Commissioner of Canada Program		
	40	Program expenditures	3,654,000	
	40b	Program expenditures		645,000
		Office of the Privacy Commissioner of Canada Program		
	45	Program expenditures and contributions	9,743,000	
	45b	Program expenditures		360,000
		Supreme Court of Canada		
	50	Program expenditures	12,994,000	
	50b	Program expenditures		1,933,416
		Tax Court of Canada		
	55	Program expenditures	9,738,000	
	55b	Program expenditures		1,937,204
		Total Ministry—Budgetary	**773,456,000**	**244,826,419**
		Non-budgetary	...	...
16		**National Defence**		
		Department		
	1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of $15,975,928,588 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that $5,127,000,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materiels supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenues, as authorized by Treasury Board, received during the fiscal year for the purposes of any of those Votes	7,964,877,080	
	1a	Operating expenditures		199,415,209
	1b	Operating expenditures		587,826,331
	5	Capital expenditures	2,143,289,000	
	5a	Capital expenditures		1,223,606
	5b	Capital expenditures		101,070,000
	10	The grants listed in the Estimates, contributions to the North Atlantic Treaty Organization military budgets, Common infrastructure program and airborne early warning and control systems and, in accordance with section 3 of the *Defence Appropriation Act, 1950*, the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes	402,138,767	
	10a	The grants listed in the Estimates		1
	10b	The grants listed in the Estimates and contributions		500,000
	L11b	To increase from $100,000,000 to $120,000,000, the amount that may be outstanding through actual cash advances at any one time under the National Defence Working Capital Advance Account established by National Defence Vote L20b, *Appropriation Act No. 1, 1976* for financing publid funds imprest and public fund advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens, additional amount required		20,000,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		Canadian Forces Grievance Board		
	15	Program expenditures	8,197,000	
		Military Police Complaints Commission		
	20	Program expenditures	3,653,000	
	20b	Program expenditures		175,000
		Total Ministry—Budgetary	**10,522,154,847**	**890,210,147**
		Non-budgetary	...	**20,000,000**
17		**Natural Resources**		
		Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received during the fiscal year from the sale of goods and the provision of services as part of the departmental operations	446,089,000	
	1a	Operating expenditures		70,167,446
	3b	Geomatics Canada Revolving Fund—To reduce from $8,000,000 to $5,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purposes of the Geomatics Canada Revolving Fund, established by Energy, Mines and Resources Vote 3b, *Appropriation Act No. 3, 1993-94*, may exceed the revenues		1
	5	Capital expenditures	24,680,000	
	5a	Capital expenditures		936,108
	10	The grants listed in the Estimates and contributions	110,162,844	
	10a	The grants listed in the Estimates and contributions		58,150,000
	10b	The grants listed in the Estimates—To authorize the transfer of $12,782,454 from Natural Resources Vote 1, and $5,859,331 from Natural Resources Vote 5, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote and to provide a further amount of		41,009,149
		Atomic Energy of Canada Limited		
	15	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	121,604,000	
	15a	Payments to Atomic Energy of Canada Limited for operating and capital expenditures		82,000,000
	15b	Payments to Atomic Energy of Canada Limited for operating and capital expenditures		6,868,000
		Canadian Nuclear Safety Commission		
	20	Program expenditures, the grants listed in the Estimates and contributions	43,774,000	
	20a	Program expenditures		5,531,578
	20b	Program expenditures		2,231,680
		Cape Breton Development Corporation		
	25	Payments to the Cape Breton Development Corporation for operating and capital expenditures	31,010,000	
	25a	Payments to the Cape Breton Development Corporation for operating and capital expenditures		57,300,000
		National Energy Board		
	30	Program expenditures	25,879,000	
	30a	Program expenditures		1,267,300
	30b	Program expenditures		1,145,687
		Total Ministry—Budgetary	**803,198,844**	**326,606,949**
		Non-budgetary	...	...

18		**Parliament**		
		The Senate		
	1	Program expenditures, including an allowance in lieu of residence to the Speaker of the Senate, payments in respect of the cost of operating Senators' offices, contributions and the grants listed in the Estimates and authority to extend in the fiscal year revenues received during that fiscal year arising from the activities of the Senate	36,122,300	
	1a	Program expenditures		2,646,000
		House of Commons		
	5	Program expenditures, including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, contributions and authority to expend revenues received during the fiscal year arising from the activities of the House of Commons	182,882,033	
	5a	Program expenditures		5,084,798
	5b	Program expenditures		6,914,250
		Library of Parliament		
	10	Program expenditures, including authority to expend revenues received during the fiscal year arising from the activities of the Library of Parliament	20,605,000	
	10a	Program expenditures		1,691,600
	10b	Program expenditures		145,000
		Total Ministry—Budgetary	**239,609,333**	**16,481,648**
		Non-budgetary	...	...
19		**Privy Council**		
		Department		
	1	Program expenditures, including the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year; and the grant listed in the Estimates and contributions	91,469,000	
	1a	Program expenditures		14,962,249
	1b	Program expenditures		4,546,087
		Canadian Centre for Management Development		
	5	Program expenditures and contributions	12,192,000	
	5a	Program expenditures		3,744,012
		Canadian Intergovernmental Conference Secretariat		
	10	Program expenditures	3,392,000	
	10a	Program expenditures		668,150
		Canadian Transportation Accident Investigation and Safety Board		
	15	Program expenditures	21,038,000	
	15a	Program expenditures		479,990
	15b	Program expenditures		4,059,767
		Chief Electoral Officer		
	20	Program expenditures	11,765,000	
		Commissioner of Official Languages		
	25	Program expenditures	9,944,000	
	25a	Program expenditures		3,083,766
	25b	Program expenditures		121,045

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		Millennium Bureau of Canada		
	30	Operating expenditures	1,941,000	
	30a	Operating expenditures		1,852,871
	35	Contributions	24,212,000	
	35a	Contributions		7,880,282
		National Round Table on the Environment and the Economy		
	40	Program expenditures	5,052,000	
	40b	Program expenditures		155,500
		Office of Indian Residential Schools Resolution of Canada		
	41a	Program expenditures, the grants listed in the Estimates and contributions		52,995,602
		Public Service Staff Relations Board		
	45	Program expenditures	5,085,000	
	45a	Program expenditures		257,100
	45b	Program expenditures		979,500
		Security Intelligence Review Committee		
	50	Program expenditures	2,074,000	
		The Leadership Network (2)		
	55	Program expenditures	2,272,000	
		Total Ministry—Budgetary	**190,436,000**	**95,785,921**
		Non-budgetary	...	...
20		**Public Works and Government Services**		
		Department		
		Government Services Program		
	1	Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the *Canada Pension Plan* (Act), the *Employment Insurance Act* and the *Seized Property Management Act*, contributions, and authority to spend revenues received during the fiscal year arising from accommodation, central and common services in respect of these services	1,650,205,000	
	1a	Operating expenditures		158,235,694
	1b	Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the *Canada Pension Plan* (Act), the *Employment Insurance Act* and the *Seized Property Management Act*, the grants listed in the Estimates and contributions, and authority to spend revenues received during the fiscal year arising from accommodation, central and common services in respect of these services		34,826,049
	5	Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services	281,131,000	
	5a	Capital expenditures		18,235,000
	5b	Capital expenditures		22,916,944

	6a	Optional Services Revolving Fund—In accordance with section 12 of the *Revolving Funds Act*, to reduce $200,000,000 to $75,000,000 the aggregate of expenditures made for the purpose of the fund by which the revenues referred to may be exceeded		1
	6b	Optional Services Revolving Fund—In accordance with section 12 of the *Revolving Funds Act*, to amend subsection 5.5(3) of the Act by reducing from $75,000,000 to $35,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues		1
	7b	Real Property Services Revolving Fund—In accordance with section 12 of the *Revolving Funds Act*, to amend subsection 5(3) of the Act by reducing from $450,000,000 to $150,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues		1
	8b	Consulting and Audit Canada Revolving Fund—In accordance with section 12 of the *Revolving Funds Act*, to amend subsection 5.4(3) of the Act by reducing from $25,101,000 to $20,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues		1
	9b	Government Telecommunication and Informatics Services Revolving Fund—In accordance with section 12 of the *Revolving Funds Act*, to amend subsection 5.2(3) of the Act by reducing from $45,000,000 to $20,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues		1
	12b	Translation Bureau Revolving Fund—In accordance with section 29.1 of the *Financial Administration Act*, to reduce from $75,000,000 to $10,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purpose of the fund, established by Public Works and Government Services Vote 23d, *Appropriation Act No. 4, 1994-95*, may exceed the revenues		1
	13b	To write-off the net drawdown authority used by the Real Property Services Revolving Fund of up to $97,738,000, effective March 31, 2002		1
	14b	To write-off the projected net drawdown authority used by the Optional Services Revolving Fund of up to $22,700,000, effective March 31, 2002		1
		Crown Corporations Program		
	10	Payments to Queens Quay West Land Corporation for operating and capital expenditures	4,000,000	
	11b	Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures		11,325,000
		Communication Canada (3)		
	15	Program expenditures, the grants listed in the Estimates and contributions	48,665,000	
	15a	Program expenditures, the grants listed in the Estimates		2,587,100
	15b	Program expenditures		3,451,000
		Canada Mortgage and Housing Corporation		
	20	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the *National Housing Act* or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament other than the *National Housing Act*, in accordance with the Corporation's authority under the *Canada Mortgage and Housing Corporation Act*	1,909,387,000	
	20b	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the *National Housing Act* or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament other than the *National Housing Act*, in accordance with the Corporation's authority under the *Canada Mortgage and Housing Corporation Act*		500,000
		Canada Post Corporation		
	25	Payments to the Canada Post Corporation for special purposes	247,210,000	
		Total Ministry—Budgetary	**4,140,598,000**	**252,076,795**
		Non-budgetary	...	...
21		**Solicitor General**		
		Department		
	1	Operating expenditures	22,343,000	
	1a	Operating expenditures		37,688,520
	1b	Operating expenditures—To authorize the transfer of $16,875,000 from Solicitor General Vote 5, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote and to provide a further amount of		29,043,167
	5	The grants listed in the Estimates and contributions	61,758,200	
	5a	Contributions		8,947,200

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	 Supplementary Estimates
			$	$
		Canadian Security Intelligence Service		
	10	Program expenditures	192,332,000	
	10a	Program expenditures		11,842,379
	10b	Program expenditures		37,437,575
		Correctional Service		
	15	Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions, and (a) authority to pay into the Inmate Welfare Fund revenues derived during the year from projects operated by inmates and financed by that Fund; (b) authority to operate canteens in federal institutions and to deposit revenues from sales into the Inmate Welfare Fund; (c) payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and (d) authority for the Solicitor General of Canada, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions	1,092,378,000	
	15a	Penitentiary Service and National Parole Service—Operating expenditures—To authorize the transfer of $14,200,000 from Solicitor General Vote 20, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote and to provide a further amount of		65,377,144
	15b	Penitentiary Service and National Parole Service—Operating expenditures		6,360,995
	16b	CORCAN Revolving Fund—To reduce from $45,000,000 to $5,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purposes of the CORCAN Revolving Fund, established by Correctional Service Vote 11c, *Appropriation Act No. 4, 1991-92*, may exceed the revenues and to write-off the net drawdown authority used by CORCAN of up to $20,456,000		1
	20	Penitentiary Service and National Parole Service—Capital expenditures, including payments as contributions to: (a) aboriginal communities as defined in section 79 of the *Corrections and Conditional Release Act* in connection with the provision of correctional services pursuant to section 81 of that Act; and (b) non-profit organizations involved in community corrections operations, provinces and municipalities towards construction done by those bodies	148,100,000	
		National Parole Board		
	25	Program expenditures	24,105,000	
	25a	Program expenditures		4,477,187
	25b	Program expenditures		312,380
		Office of the Correctional Investigator		
	30	Program expenditures	1,749,000	
	30a	Program expenditures		750,645
	30b	Program expenditures		73,000
		Royal Canadian Mounted Police		
	35	Law enforcement—Operating expenditures, the grants listed in the Estimates, contributions and authority to expend revenues received during the fiscal year	1,053,168,000	
	35b	Law enforcement—Operating expenditures, the grants listed in the Estimates—To authorize the transfer of $9,896,600 from Solicitor General Vote 40, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote and to provide a further amount of		162,032,587
	40	Law enforcement—Capital expenditures	181,043,000	

		Royal Canadian Mounted Police External Review Committee		
	45	Program expenditures	758,000	
	45b	Program expenditures		37,500
		Royal Canadian Mounted Police Public Complaints Commission		
	50	Program expenditures	3,463,000	
	50a	Program expenditures		600,005
	50b	Program expenditures		150,000
		Total Ministry—Budgetary	**2,781,197,200**	**365,130,285**
		Non-budgetary	...	...
22		**Transport**		
		Department		
	1	Operating expenditures, and (a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics; (b) authority for the payment of commissions for revenues collection pursuant to the *Aeronautics Act*; and (c) authority to expend revenues received during the fiscal year	131,005,000	
	1a	Operating expenditures		35,236,970
	1b	Operating expenditures—To authorize the transfer of $23,446,148 from Transport Vote 5, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote		1
	5	Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies	97,449,000	
	5a	Capital expenditures		55,800,000
	10	The grants listed in the Estimates and contributions	203,527,501	
	10a	The grants listed in the Estimates and contributions		162,765,490
	10b	The grants listed in the Estimates and contributions—To authorize the transfer of $11,873,852 from Transport Vote 5, and $23,377,000 from Transport Vote 15, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote and to provide a further amount of		3,263,148
	15	Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier, Champlain and Mercier Bridges and Melocheville Tunnel, Montreal	116,237,000	
	20	Payments to Marine Atlantic Inc. in respect of: (a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; and (b) payments made by the Company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cutbacks or the discontinuance or reduction of a service	36,347,000	
	25	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, *Appropriation Act No. 1, 1977*	247,739,000	
	25a	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, *Appropriation Act No. 1, 1977*		61,900,000
		Canadian Transportation Agency		
	30	Program expenditures and contributions	21,236,000	
	30a	Program expenditures		935,950
		Civil Aviation Tribunal		
	35	Program expenditures	891,000	
	35a	Program expenditures		44,250
	35b	Program expenditures		233,520
		Total Ministry—Budgetary	**854,431,501**	**320,179,329**
		Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Concluded*

Section	Vote	Department or agency	As shown in Main Estimates	 Supplementary Estimates
			$	$
23		**Treasury Board**		
		Secretariat		
	1	Operating expenditures and authority to expend revenues received during the fiscal year arising from activities of the Treasury Board Secretariat	97,748,000	
	1a	Operating expenditures		59,550,883
	1b	Operating expenditures—To authorize the transfer of $1,310,775 from Treasury Board Vote 2, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote		1
	2	The grants listed in the Estimates and contributions	22,110,000	
	2a	Contributions		1,786,702
	5	Government contingencies—Subject to the approval of the Treasury Board, to supplement other appropriations for paylist and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for, including awards under the *Public Servants Inventions Act* and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations	750,000,000	
	10	Government-wide initiatives—Subject to the approval of the Treasury Board, to supplement other appropriations in support of the implementation of strategic management initiatives in the public service of Canada including the Service Canada Initiative, employment equity programs, comptrollership modernization and the Government On-Line Initiative	132,627,000	
	10a	Government-wide initiatives		26,367,049
	15a	Compensation adjustments—Subject to the approval of the Treasury Board, to supplement other appropriations, that may need to be partially or fully funded, as a result of adjustments made to terms and conditions of service or employment of the public service including members of the Royal Canadian Mounted Police and the Canadian Forces		382,281,000
	15b	Compensation adjustments—To authorize the transfer of $874,225 from Treasury Board Vote 2, $3,568,299 from Treasury Board Vote 10, and $326,000 from Treasury Board Vote 20, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote and to provide a further amount of		387,278,476
	20	Public service insurance—The grants listed in the Estimates and payments, in respect of insurance, pension or benefit programs or other arrangements, or in respect of the administration of such programs, or arrangements, including premiums, contributions, benefits, fees and other expenditures, made in respect of the public service or any part thereof and for such other persons, as Treasury Board determines, and authority to expend any revenues or other amounts received in respect of such programs or arrangements to offset any such expenditures in respect of such programs or arrangements and to provide for the return to certain employees of their share of the premium reduction under subsection 96(3) of the *Employment Insurance Act*	1,061,202,000	
	20a	Public service insurance—Payments in respect of insurance, pension or benefit programs or other arrangements, or in respect of the administration of such programs, or arrangements, including premiums, contributions, benefits, fees and other expenditures, made in respect of the public service or any part thereof and for such other persons, as Treasury Board determines, and authority to expend any revenues or other amounts received in respect of such programs or arrangements to offset any such expenditures in respect of such programs or arrangements and to provide for the return to certain employees of their shares of the premium reduction under subsection 96(3) of the *Employment Insurance Act*		5,084,000
		Total Ministry—Budgetary	**2,063,687,000**	**862,348,111**
		Non-budgetary	...	...

24		**Veterans Affairs**		
		Department		
		Veterans Affairs Program		
	1	Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the *Veterans' Land Act*, to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein	549,870,000	
	1a	Operating expenditures—To authorize the transfer of $588,100 from Veterans Affairs Vote 10, *Appropriation Act No. 2, 2001-2002* for the purposes of this Vote and to provide a further amount of		77,008,431
	1b	Operating expenditures		9,131,225
	5	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	1,513,848,000	
	5b	The grants listed in the Estimates		54,957,500
		Veterans Review and Appeal Board Program		
	10	Program expenditures	8,975,000	
		Total Ministry—Budgetary	**2,072,693,000**	**141,097,156**
		Non-budgetary	**...**	**...**
		Total Government—Budgetary	**52,334,585,745**	**7,575,211,376**
		Non-budgetary	**76,403,002**	**34,000,002**

(L) Non-budgetary authority (loan, investment or advance).

(1) Formerly Export Development Corporation.

(2) The Leadership Network repealed (P.C. 2001-615) and is now part of Treasury Board Secretariat.

(3) Formerly Canada Information Office.

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts [(1)]

Appendix 2 provides the full wording of all authorities (budgetary and non-budgetary) granted in the current year by Statutes other than Appropriation Acts, by ministry.

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
2	**Agriculture and Agri-Food**		
	Department		
	Grants to agencies established under the *Farm Products Agencies Act*	200,000	
	Payments in connection with the *Agricultural Marketing Programs Act*	65,500,000	
	Loan guarantees under the *Farm Improvement and Marketing Cooperatives Loans Act*	4,000,000	
	Payments in connection with the *Farm Income Protection Act*—Transition programs for red meats	157,000	657,373
	Payments in connection with the *Farm Income Protection Act*—Agri-food innovation program	1,098,000	
	Payments in connection with the *Farm Income Protection Act*—Crop insurance program	227,300,000	
	Payments in connection with the *Farm Income Protection Act*—Net Income Stabilization Account	212,600,000	
	Payments in connection with the *Farm Income Protection Act*—Canada/Nova Scotia Apple Industry Development Fund	46,000	
	Minister of Agriculture and Agri-Food—Salary and motor car allowance	52,122	
	Contributions to employee benefit plans	50,697,000	
	Canadian Food Inspection Agency		
	Compensation payments in accordance with requirements established by Regulations under the *Health of Animals Act* and the *Plant Protection Act*, and authorized pursuant to the *Canadian Food Inspection Agency Act*	1,500,000	33,500,000
	Contributions to employee benefit plans	46,111,000	
	Canadian Grain Commission		
	Canadian Grain Commission Revolving Fund (*Appropriation Act No. 4, 1994-95*)	(252,000)	
	Contributions to employee benefit plans	2,618,000	
	Total Ministry—Budgetary	**611,627,122**	**34,157,373**
	Non-budgetary	...	...
3	**Canada Customs and Revenue Agency**		
	Minister of National Revenue—Salary and motor car allowance	52,122	
	Spending of revenues received through the conduct of its operations pursuant to section 60 of the *Canada Customs and Revenue Agency Act*	29,664,000	
	Contributions to employee benefit plans	374,347,000	
	Children's special allowance payments (*Children's Special Allowances Act*)	125,000,000	
	Total Ministry—Budgetary	**529,063,122**	...
	Non-budgetary	...	...
4	**Canadian Heritage**		
	Department		
	Salaries of the Lieutenant Governors (*Salaries Act*)	930,000	
	Payments under *Lieutenant Governors Superannuation Act*	550,000	
	Supplementary retirement benefits—Former Lieutenant Governors	182,000	
	Minister of Canadian Heritage—Salary and motor car allowance	52,122	
	Contributions to employee benefit plans	16,232,000	

	Canadian Radio-television and Telecommunications Commission		
	Contributions to employee benefit plans	4,908,000	
	National Archives of Canada		
	Contributions to employee benefit plans	5,713,000	
	National Battlefields Commission		
	Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	900,000	
	Contributions to employee benefit plans	326,000	
	National Film Board		
	National Film Board Revolving Fund (*Revolving Funds Act*)	375,000	
	National Library		
	Contributions to employee benefit plans	3,961,000	
	Parks Canada Agency		
	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the *Parks Canada Agency Act*	63,500,000	
	Parks Canada Agency Entreprise Units Revolving Fund (*Revolving Funds Act*)	(1,754,000)	
	Parks Canada Agency Townsites Revolving Fund (*Revolving Funds Act*)	416,000	
	Contributions to employee benefit plans	32,438,000	
	Public Service Commission		
	Contributions to employee benefit plans	14,041,000	
	Staff Development and Training Revolving Fund (*Revolving Funds Act*)		350,000
	Status of Women—Office of the Co-ordinator		
	Contributions to employee benefit plans	1,141,000	
	Total Ministry—Budgetary	**143,911,122**	**350,000**
	Non-budgetary	...	...
5	**Citizenship and Immigration**		
	Department		
	Minister of Citizenship and Immigration—Salary and motor car allowance	52,122	
	Contributions to employee benefit plans	40,720,000	
	(L) Outstanding loans pursuant to section 119 of the *Immigration Act*		(74,539)
	Immigration and Refugee Board of Canada		
	Contributions to employee benefit plans	10,900,000	
	Total Ministry—Budgetary	**51,672,122**	...
	Non-budgetary	...	**(74,539)**
6	**Environment**		
	Department		
	Minister of the Environment—Salary and motor car allowance	52,122	
	Contributions to employee benefit plans	53,918,987	
	Canadian Environmental Assessment Agency		
	Contributions to employee benefit plans	1,197,000	
	Total Ministry—Budgetary	**55,168,109**	...
	Non-budgetary	...	...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts [1]—*Continued*

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		$	$
7	**Finance**		
	Department		
	Economic, Social and Financial Policies Program		
	Minister of Finance—Salary and motor car allowance	52,122	
	Payments to International Development Association (*Bretton Woods and Related Agreements Act*)	262,022,000	
	Payments to International Monetary Fund's Poverty Reduction and Growth Facility (*Bretton Woods and Related Agreements Act*)	40,500,000	(24,400,000)
	Contributions to employee benefit plans	9,210,000	
	Purchase of domestic coinage (*Royal Canadian Mint Act*)	41,000,000	21,000,000
	Grant to the Canada Foundation for Innovation		1,250,000,000
	(L) Issuance of demand notes in the amount not exceeding US $5,829,760 notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $8,540,597 on February 15, 2000, pursuant to section 6(2) of the *European Bank for Reconstruction and Development Agreement Act* to the European Bank for Reconstruction and Development for supplementary subscriptions of shares	8,541,000	
	(L) Issuance of demand notes in the amount not exceeding US $1,457,440 notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $2,135,149 on February 15, 2000, pursuant to section 6(2) of the *European Bank for Reconstruction and Development Agreement Act* to the European Bank for Reconstruction and Development for supplementary subscriptions of shares and payments to the European Bank for Reconstruction and Development—Capital subscriptions	15,660,000	
	(L) Issuance of loan to International Monetary Fund's Poverty Reduction and Growth Facility (*Bretton Woods and Related Agreements Act*)		172,000,000
	Public Debt Program		
	Interest and other costs (*Financial Administration Act*)	41,700,000,000	(2,500,000,000)
	Federal-Provincial Transfers Program		
	Statutory subsidies (Constitution Acts, 1867 to 1982, and other statutory authorities)	30,000,000	
	Fiscal equalization (Part I—*Federal-Provincial Fiscal Arrangements Act*)	10,479,000,000	751,000,000
	Canada health and social transfer (Part V—*Federal-Provincial Fiscal Arrangements Act*)	17,300,000,000	
	Youth allowances recovery (*Federal-Provincial Fiscal Revision Act, 1964*)	(530,000,000)	(32,000,000)
	Alternative payments for standing programs (Part VI—*Federal-Provincial Fiscal Arrangements Act*)	(2,400,000,000)	(163,000,000)
	Auditor General		
	Contributions to employee benefit plans	6,714,000	
	Canadian International Trade Tribunal		
	Contributions to employee benefit plans	1,192,000	
	Financial Transactions and Reports Analysis Centre of Canada		
	Contributions to employee benefit plans	1,268,085	
	Total Ministry—Budgetary	**66,940,958,207**	**(697,400,000)**
	Non-budgetary	**24,201,000**	**172,000,000**

8	**Fisheries and Oceans**		
	Department		
	Minister of Fisheries and Oceans—Salary and motor car allowance	52,122	
	Liabilities under the *Fisheries Improvement Loans Act*	200,000	
	Contributions to employee benefit plans	102,836,000	
	Total Ministry—Budgetary	**103,088,122**	...
	Non-budgetary	...	...
9	**Foreign Affairs and International Trade**		
	Department		
	Minister of Foreign Affairs—Salary and motor car allowance	52,122	
	Minister for International Trade—Salary and motor car allowance	52,122	
	Payments under the *Diplomatic Service (Special) Superannuation Act*	250,000	
	Contributions to employee benefit plans	89,907,000	
	Passport Office Revolving Fund (*Revolving Funds Act*)	(1,420,000)	
	Canadian International Development Agency		
	Minister for International Cooperation—Salary and motor car allowance	52,122	
	Payments to the International Financial Institution Fund Accounts (*International Development (Financial Institutions) Assistance Act*)	151,800,000	53,532,000
	Contributions to employee benefit plans	16,026,000	
	(L) Payments to International Financial Institutions—Capital subscriptions (*International Development (Financial Institutions) Assistance Act*)		8,340,000
	Export Development Canada [2]		
	Payments to Export Development Canada for the purpose of facilitating and developing trade between Canada and other countries under the terms of the *Export Development Act*	70,000,000	(13,000,000)
	(L) Payments to Export Development Canada for the purpose of facilitating and developing trade between Canada and other countries under the terms of the *Export Development Act*	122,800,000	
	International Joint Commission		
	Contributions to employee benefit plans	439,000	
	NAFTA Secretariat, Canadian Section		
	Contributions to employee benefit plans	141,000	
	Northern Pipeline Agency		
	Contributions to employee benefit plans	22,000	
	Total Ministry—Budgetary	**327,321,366**	**40,532,000**
	Non-budgetary	**122,800,000**	**8,340,000**
10	**Governor General**		
	Salary of the Governor General (*Governor General's Act*)	103,000	
	Annuities payable under the *Governor General's Act*	354,000	
	Contributions to employee benefit plans	1,586,000	
	Total Ministry—Budgetary	**2,043,000**	...
	Non-budgetary	...	...
11	**Health**		
	Department		
	Minister of Health—Salary and motor car allowance	52,122	
	Contributions to employee benefit plans	79,121,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts (1)—*Continued*

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		$	$
	Canadian Institutes of Health Research		
	Contributions to employee benefit plans	1,888,000	
	Hazardous Materials Information Review Commission		
	Contributions to employee benefit plans	385,000	
	Patented Medicine Prices Review Board		
	Contributions to employee benefit plans	468,000	
	Total Ministry—Budgetary	**81,914,122**	...
	Non-budgetary	...	...
12	**Human Resources Development**		
	Department		
	Minister of Human Resources Development—Salary and motor car allowance	52,122	
	Minister of Labour—Salary and motor car allowance	52,122	
	Payments related to the direct financing arrangement under the *Canada Student Financial Assistance Act*	135,908,000	13,000,000
	The provision of funds for interest payments to lending institutions under the *Canada Student Loans Act*	1,284,000	(184,000)
	The provision of funds for liabilities including liabilities in the form of guaranteed loans under the *Canada Student Loans Act*	92,697,000	(1,997,000)
	The provision of funds for interest and other payments to lending institutions and liabilities under the *Canada Student Financial Assistance Act*	344,919,000	27,781,000
	Canada Student Financial Assistance Act—Canada study grants	120,100,000	(42,100,000)
	Grants to the trustees of Registered Education Savings Plans pursuant to Part III.1 of the *Department of Human Resources Development Act*	499,000,000	(137,000,000)
	Supplementary retirement benefits—Annuities agents' pensions (*Supplementary Retirement Benefits Act*)	35,000	
	Labour adjustment benefits payments (*Labour Adjustment Benefits Act*)	703,000	
	Payments of compensation respecting government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)	45,553,000	17,447,000
	Payments to private collection agencies pursuant to section 17.1 of the *Financial Administration Act*	15,400,000	(1,200,000)
	Old age security payments (*Old Age Security Act*)	19,533,000,000	149,000,000
	Guaranteed income supplement payments (*Old Age Security Act*)	5,236,000,000	
	Allowance payments (*Old Age Security Act*)	412,000,000	(22,000,000)
	Contributions to employee benefit plans	181,252,000	
	(L) Loans disbursed under the *Canada Student Financial Assistance Act*	1,900,000,000	(217,000,000)
	Canada Industrial Relations Board		
	Contributions to employee benefit plans	1,173,000	
	Canadian Artists and Producers Professional Relations Tribunal		
	Contributions to employee benefit plans	140,000	
	Total Ministry—Budgetary	**26,619,268,244**	**2,747,000**
	Non-budgetary	**1,900,000,000**	**(217,000,000)**

13	**Indian Affairs and Northern Development**		
	Department		
	Administration Program		
	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	52,122	
	Contributions to employee benefit plans	8,068,000	
	Indian and Inuit Affairs Program		
	Grassy Narrows and Islington Bands Mercury Disability Board (*Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act*)	15,000	
	Liabilities in respect of loan guarantees made to Indians for housing and economic development (*Indian Act*)	2,000,000	
	Indian annuities treaty payments (*Indian Act*)	1,400,000	
	Grants to aboriginal organizations designated to receive claim settlement payments pursuant to Comprehensive Land Claim Settlements Acts	148,134,000	1,000,000
	Contributions to employee benefit plans	23,169,000	
	Northern Affairs Program		
	Payments to comprehensive claim beneficiaries in compensation for resource royalties (Comprehensive Land Claim Settlement Acts)	1,466,000	
	Contributions to employee benefit plans	6,735,000	
	Canadian Polar Commission		
	Contributions to employee benefit plans	63,000	
	Total Ministry—Budgetary	**191,102,122**	**1,000,000**
	Non-budgetary	...	...
14	**Industry**		
	Department		
	Minister of Industry—Salary and motor car allowance	52,122	
	Insurance payments under the Enterprise development program and guarantees under the Industrial and regional development program (*Industrial and Regional Development Act*)	10,000,000	
	Canadian Intellectual Property Office Revolving Fund (*Revolving Funds Act*)	(8,725,000)	
	Liabilities under the *Small Business Loans Act*	49,000,000	12,000,000
	Liabilities under the *Canada Small Business Financing Act*	11,000,000	8,000,000
	Contributions to employee benefit plans	47,940,000	
	Program Liability Ceiling under the *Canada Small Business Financing Act*—In accordance with subsection 13(2) of the *Canada Small Business Financing Act*, the maximum aggregate contingent liability of the Minister in respect of the pilot project established pursuant to the Canada Small Business Financing (Establishment and Operation of Capital Leasing Pilot Project) regulations is established at $400,000,000		1
	Atlantic Canada Opportunities Agency		
	Liabilities in Atlantic Canada under the *Small Business Loans Act*	5,000,000	(1,000,000)
	Liabilities under the *Canada Small Business Financing Act*	2,000,000	(1,000,000)
	Liabilities for loan or credit insurance pursuant to the *Government Organization Act, Atlantic Canada, 1987*	1,000,000	(940,000)
	Contributions to employee benefit plans	5,992,000	
	Canadian Space Agency		
	Contributions to employee benefit plans	6,087,000	
	Competition Tribunal		
	Contributions to employee benefit plans	137,000	
	Copyright Board		
	Contributions to employee benefit plans	216,000	
	Economic Development Agency of Canada for the Regions of Quebec		
	Liabilities under the *Small Business Loans Act*	30,000,000	(2,000,000)
	Liabilities under the *Canada Small Business Financing Act*	15,000,000	(6,000,000)
	Contributions to employee benefit plans	3,650,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts [1]—*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	**$**
	National Research Council of Canada		
	Spending of revenues pursuant to subsection 5.1(e) of the *National Research Council Act*	56,591,000	
	Contributions to employee benefit plans	33,418,000	
	Natural Sciences and Engineering Research Council		
	Contributions to employee benefit plans	2,579,000	
	Social Sciences and Humanities Research Council		
	Contributions to employee benefit plans	1,399,000	
	Statistics Canada		
	Contributions to employee benefit plans	61,659,000	
	Western Economic Diversification		
	Liabilities under the *Small Business Loans Act*	15,000,000	4,000,000
	Liabilities under the *Canada Small Business Financing Act*	3,000,000	2,000,000
	Contributions to employee benefit plans	4,468,000	
	Total Ministry—Budgetary	**356,463,122**	**15,060,001**
	Non-budgetary	...	...
15	**Justice**		
	Department		
	Minister of Justice—Salary and motor car allowance	52,122	
	Contributions to employee benefit plans	35,624,000	
	Canadian Human Rights Commission		
	Contributions to employee benefit plans	2,208,000	
	Canadian Human Rights Tribunal		
	Contributions to employee benefit plans	178,000	
	Commissioner for Federal Judicial Affairs		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of such judges who die while in office (*Judges Act*)	267,897,000	56,413,000
	Contributions to employee benefit plans	493,000	
	Federal Court of Canada		
	Contributions to employee benefit plans	3,965,000	
	Law Commission of Canada		
	Contributions to employee benefit plans	148,000	

	Offices of the Information and Privacy Commissioners of Canada		
	Office of the Information Commissioner of Canada Program		
	Contributions to employee benefit plans	559,000	
	Office of the Privacy Commissioner of Canada Program		
	Contributions to employee benefit plans	1,307,000	
	Supreme Court of Canada		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office (*Judges Act*)	3,926,000	
	Contributions to employee benefit plans	1,473,000	
	Tax Court of Canada		
	Contributions to employee benefit plans	1,061,000	
	Total Ministry—Budgetary	**318,891,122**	**56,413,000**
	Non-budgetary	...	...
16	**National Defence**		
	Department		
	Minister of National Defence—Salary and motor car allowance	52,122	
	Pensions and annuities paid to civilians (*Appropriation Act No. 4, 1968*)	100,000	
	Pensions and other employee benefits—Members of the Military	717,996,000	
	Contributions to employee benefit plans	161,547,495	
	Canadian Forces Grievance Board		
	Contributions to employee benefit plans	846,000	
	Military Police Complaints Commission		
	Contributions to employee benefit plans	348,000	
	Total Ministry—Budgetary	**880,889,617**	...
	Non-budgetary	...	...
17	**Natural Resources**		
	Department		
	Minister of Natural Resources—Salary and motor car allowance	52,122	
	Contributions to employee benefit plans	43,320,000	
	Canada/Nova Scotia Development Fund (*Canada-Nova Scotia Oil and Gas Agreement Act*)	1,536,000	956,000
	Canada/Newfoundland Development Fund (*Canada-Newfoundland Atlantic Accord Implementation Act*)	2,300,000	
	Canada/Newfoundland Offshore Petroleum Board (*Canada-Newfoundland Atlantic Accord Implementation Act*)	2,462,000	
	Canada/Nova Scotia Offshore Petroleum Board (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)	1,565,000	
	Payments to the Nova Scotia Offshore Revenue Account (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)	6,200,000	7,800,000
	Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund (*Canada-Newfoundland Atlantic Accord Implementation Act*)	1,200,000	
	Geomatics Canada Revolving Fund (*Revolving Funds Act*)	(1,136,000)	438,000
	Nova Scotia fiscal equalization offset payments (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)	400,000	
	Canadian Nuclear Safety Commission		
	Contributions to employee benefit plans	5,317,000	
	National Energy Board		
	Contributions to employee benefit plans	3,998,000	
	Total Ministry—Budgetary	**67,214,122**	**9,194,000**
	Non-budgetary	...	...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts (1)—*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
18	**Parliament**		
	The Senate		
	Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the *Parliament of Canada Act*; contributions to the Members of Parliament Retiring Allowances Account, the Supplementary Retirement Benefits Account and Members of Parliament Retirement Compensation Arrangements Account; retiring allowances to former Senators under Part III of the *Members of Parliament Retiring Allowances Act*	16,142,800	1,792,900
	Contributions to employee benefit plans	4,251,000	
	House of Commons		
	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the *Parliament of Canada Act* and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account	67,293,783	23,428,935
	Contributions to employee benefit plans	24,751,017	
	Library of Parliament		
	Contributions to employee benefit plans	3,089,000	
	Total Ministry—Budgetary	**115,527,600**	**25,221,835**
	Non-budgetary	...	...
19	**Privy Council**		
	Department		
	The Prime Minister's salary and motor car allowance	77,222	
	President of the Privy Council—Salary and motor car allowance	52,122	
	Leader of the Government in the Senate—Salary and motor car allowance	52,122	
	Ministers without portfolio or Ministers of State—Motor car allowance	23,000	
	Contributions to employee benefit plans	9,626,000	
	Canadian Centre for Management Development		
	Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	6,543,000	
	Contributions to employee benefit plans	1,390,000	
	Canadian Intergovernmental Conference Secretariat		
	Contributions to employee benefit plans	309,000	
	Canadian Transportation Accident Investigation and Safety Board		
	Contributions to employee benefit plans	3,083,000	
	Chief Electoral Officer		
	Salary of the Chief Electoral Officer	179,000	58,745
	Expenses of elections (*Canada Elections Act, Northwest Territories Elections Act, Constitution Act, 1982* and the *Electoral Boundaries Readjustment Act*)	22,300,000	17,000,000
	Contributions to employee benefit plans	2,294,000	

	Commissioner of Official Languages		
	Contributions to employee benefit plans	1,391,000	
	Millennium Bureau of Canada		
	Contributions to employee benefit plans	212,000	
	National Round Table on the Environment and the Economy		
	Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	20,000	
	Contributions to employee benefit plans	308,000	
	Public Service Staff Relations Board		
	Contributions to employee benefit plans	669,000	
	Security Intelligence Review Committee		
	Contributions to employee benefit plans	217,000	
	The Leadership Network (3)		
	Contributions to employee benefit plans	150,000	
	Total Ministry—Budgetary	**48,895,466**	**17,058,745**
	Non-budgetary	...	...
20	**Public Works and Government Services**		
	Department		
	Government Services Program		
	Minister of Public Works and Government Services—Salary and motor car allowance	52,122	
	Contributions to employee benefit plans	60,771,000	
	Real Property Disposition Revolving Fund (*Revolving Funds Act*)	(19,247,000)	
	Optional Services Revolving Fund (*Revolving Funds Act*)	563,000	
	Consulting and Audit Canada Revolving Fund (*Revolving Funds Act*)	(1,100,000)	
	Translation Bureau Revolving Fund (*Revolving Funds Act*)		2,800,000
	Communication Canada (4)		
	Contributions to employee benefit plans	1,840,000	
	Canada Mortgage and Housing Corporation		
	(L) Advances under the *National Housing Act*	(243,400,000)	
	Total Ministry—Budgetary	**42,879,122**	**2,800,000**
	Non-budgetary	**(243,400,000)**	...
21	**Solicitor General**		
	Department		
	Solicitor General—Salary and motor car allowance	52,122	
	Contributions to employee benefit plans	2,788,000	
	Correctional Service		
	Pensions and other employee benefits (*Royal Canadian Mounted Police Superannuation Act*, subsection 27(1))	201,000	
	Contributions to employee benefit plans	132,041,000	
	CORCAN Revolving Fund (*Revolving Funds Act*)	(594,000)	
	National Parole Board		
	Contributions to employee benefit plans	3,796,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts [(1)]—*Concluded*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
	Office of the Correctional Investigator		
	Contributions to employee benefit plans	223,000	
	Royal Canadian Mounted Police		
	Pensions and other employee benefits—Members of the Force	237,113,280	10,600,000
	Contributions to employee benefit plans	32,471,755	
	Royal Canadian Mounted Police External Review Committee		
	Contributions to employee benefit plans	62,000	
	Royal Canadian Mounted Police Public Complaints Commission		
	Contributions to employee benefit plans	367,000	
	Total Ministry—Budgetary	**408,521,157**	**10,600,000**
	Non-budgetary	...	...
22	**Transport**		
	Department		
	Minister of Transport—Salary and motor car allowance	52,122	
	Victoria Bridge, Montreal—Payment for termination of tolls and for rehabilitation work on the roadway portion of the bridge (Transport Vote 107, *Appropriation Act No. 5, 1963*)	4,000,000	
	Contributions to employee benefit plans	48,471,000	
	Payments in respect of St. Lawrence Seaway agreements under the *Canada Marine Act*	1,577,000	
	Northumberland Strait Crossing Subsidy Payment under the *Northumberland Strait Crossing Act*	48,400,000	
	Canadian Transportation Agency		
	Contributions to employee benefit plans	3,035,000	
	Civil Aviation Tribunal		
	Contributions to employee benefit plans	101,000	
	Total Ministry—Budgetary	**105,636,122**	...
	Non-budgetary	...	...
23	**Treasury Board**		
	Secretariat		
	President of the Treasury Board—Salary and motor car allowance	52,122	
	Contributions to employee benefit plans	12,598,000	
	Payments under the *Public Service Pension Adjustment Act*	40,000	
	Total Ministry—Budgetary	**12,690,122**	...
	Non-budgetary	...	...

24	**Veterans Affairs**		
	Department		
	Veterans Affairs Program		
	Minister of Veterans Affairs—Salary and motor car allowance	52,122	
	Re-establishment credits under section 8, and repayments under section 15 of the *War Service Grants Act* of compensating adjustments made in accordance with the terms of the *Veterans' Land Act*	12,000	
	Returned soldiers insurance actuarial liability adjustment (*The Returned Soldiers' Insurance Act*)	10,000	
	Veterans insurance actuarial liability adjustment (*Veterans Insurance Act*)	175,000	
	Contributions to employee benefit plans	29,243,000	
	Veterans Review and Appeal Board Program		
	Contributions to employee benefit plans	1,611,000	
	Total Ministry—Budgetary	**31,103,122**	...
	Non-budgetary	...	...
	Total Government—Budgetary	**98,045,847,474**	**(482,266,046)**
	Non-budgetary	**1,803,601,000**	**(36,734,539)**

(L) Non-budgetary authority (loan, investment or advance).

(1) Details of statutory authorities not shown in the Estimates are not included in this appendix.

(2) Formerly Export Development Corporation.

(3) The Leadership Network repealed (P.C. 2001-615) and is now part of Treasury Board Secretariat.

(4) Formerly Canada Information Office.

APPENDIX 3

Authorities Available from Previous Years

Appendix 3 provides the full wording of most authorities (budgetary and non-budgetary) available from previous years, by ministry. The budgetary authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount
			$
2		**Agriculture and Agri-Food**	
		Department	
	(S)	*Farm Products Agencies Act*, section 28 Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with subsection 28(2) of the Act is $1,000,000 less the total authority used up to the end of the 1993-94 fiscal year of $400,000	600,000
	(S)	Canadian Pari-Mutual Agency Revolving Fund—*Revolving Funds Act*, section 2 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time	3,768,965
		Canadian Dairy Commission	
	(S)	(L) *Canadian Dairy Commission Act*, section 16 At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraphs 9(1)(a) and (b) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by Vote 50a, *Appropriation Act No. 4, 1975*, shall not exceed $300,000,000 (Net)	259,002,000
		Canadian Grain Commission	
	(S)	Canadian Grain Commission Revolving Fund—*Appropriation Act No. 4, 1994-95* To spend for the purposes of the Fund any revenues received in respect of those purposes and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than $12,000,000 the revenues received in respect of the purpose of the Fund	19,111,324
		Farm Credit Corporation	
	(S)	(L) *Farm Credit Corporation Act* Subsection 11(1). At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate $1,175,000,000 and the money paid constitutes part of the capital of the Corporation (Gross)	6,667,000
		Subsection 12(3). The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation pursuant to subsection (1) and the principal of loans made to the Corporation under subsection (2) shall not at any time exceed twelve times the capital of the Corporation (Net)	7,731,687,000
		Total Ministry—Budgetary	**23,480,289**
		Non-budgetary	**7,997,356,000**
3		**Canada Customs and Revenue Agency**	
	1	Operating expenditures; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year, after the adjustments referred to in section 37 of the *Financial Administration Act* are made, lapses at the end of the following fiscal year pursuant to section 60 (1) of the *Canada Customs and Revenue Agency Act*	177,382,704 (1)
	5	Capital expenditures; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year, after the adjustments referred to in section 37 of the *Financial Administration Act* are made, lapses at the end of the following fiscal year pursuant to section 60 (1) of the *Canada Customs and Revenue Agency Act*	3,732,803

	10	Contributions; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year, after the adjustments referred to in section 37 of the *Financial Administration Act* are made, lapses at the end of the following fiscal year pursuant to section 60 (1) of the *Canada Customs and Revenue Agency Act*	2,702,236
		Total Ministry—Budgetary	**183,817,743**
		Non-budgetary	...
4		**Canadian Heritage**	
		Department	
		National Film Board	
	(S)	National Film Board Revolving Fund—*Revolving Funds Act*, section 12 To make payments out of the Consolidated Revenue Fund for working capital, the interim financing of operation costs, the acquisition of capital assets and can record the increase in the net book value of capital assets against the authority, which provides that the aggregate of admissible working capital and net book value of capital assets is not to exceed $25,000,000 at any time. Increase of authority as per Vote 121d, *Appropriation Act No. 4, 1994-95*	12,258,176 [2]
		Parks Canada Agency	
	115	Program expenditures; the unexpended balance of money referred to in subsection (1) appropriated by any Act of Parliament for the purpose of making operational expenditures of the Agency lapses at the end of the fiscal year following the year in which the money was originally appropriated or at the end of any longer period that may be specified in the Act pursuant to *Parks Canada Agency Act*, section 19	22,996,055
	(S)	Parks Canada Agency Enterprise Units Revolving Fund—*Appropriation Act No. 3, 1993-94* To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $8,000,000 at any time. Increase of authority as per Vote 26b, *Appropriation Act No. 4, 1995-96*	1,422,536
	(S)	Parks Canada Agency Townsites Revolving Fund—*Appropriation Act No. 4, 1995-96*, Vote 27b To make payments out of the Consolidated Revenue Fund for operating and capital expenditures for the purpose of operating, maintaining and developing townsites that are located within the boundaries of Canada's National Parks, the total of which is not to exceed $10,000,000 at any time	6,076,633
		Public Service Commission	
	(S)	Staff Development and Training Revolving Fund—*Revolving Funds Act*, section 7 To make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,500,000 at any time	8,612,134
		Total Ministry—Budgetary	**51,365,534**
		Non-budgetary	...
5		**Citizenship and Immigration**	
		Department	
	(S)	(L) *Immigration Act*, section 119 The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended by TB814449 shall not exceed $110,000,000 (Net)	59,059,511 [3]
		Total Ministry—Budgetary	...
		Non-budgetary	**59,059,511**
7		**Finance**	
		Department	
		Economic, Social and Financial Policies Program	
	(S)	*Bretton Woods and Related Agreements Act*, subsection 8.1(2) Payments to the International Monetary Fund's Poverty Reduction and Growth Facility. Limit 225,000,000 SDR	111,484,473
	(S)	*Financial Institutions Depositors Compensation Act*, section 16 Provision of compensation to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank in respect of uninsured deposits. There is hereby appropriated for the purposes of this Act $875,000,000 to be paid out of the Consolidated Revenue Fund from time to time as required	68,571,831

APPENDIX 3

Authorities Available from Previous Years—*Continued*

Section	Vote	Department or agency	Amount
			$
	(S)	(L) *Canadian Commercial Bank Financial Assistance Act*, section 3 There is hereby appropriated for the purposes of section 2 (financial assistance to the Canadian Commercial Bank) seventy five million dollars to be paid out of the Consolidated Revenue Fund from time to time as required (Gross)	2,000,000
	(S)	(L) *Bretton Woods and Related Agreements Act*, subsection 8.1(1) Loans to the International Monetary Fund's Poverty Reduction and Growth Facility. Limit was increased from 500,000,000 SDR to 700,000,000 SDR (PC2000-355) (Gross)	361,332,258
	(S)	(L) *Petro-Canada Limited Act*, as amended Section 22. The Governor in Council may, from time to time, authorize the Minister of Finance to advance to the Corporation amounts (a) by way of loans on such terms and conditions as the Governor in Council may determine, or, (b) by way of purchases of preferred shares. The amount outstanding of loans or preferred shares shall not at any time exceed $1,000,000,000 (Gross)	27,228,147
		Section 5. The Minister shall subscribe for the common shares of the Corporation and the amount of each subscription shall be paid out of the Consolidated Revenue Fund at such times as the Corporation may require and the Minister of Finance may approve, the aggregate of amounts paid shall not exceed $4,900,000,000 (Gross)	1,573,645,679
		Canada Deposit Insurance Corporation	
	(S)	(L) *Canada Deposit Insurance Corporation Act*, subsection 10.1 The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed $6,000,000,000 (Net)	6,000,000,000
		Office of the Superintendent of Financial Institutions	
	(S)	*Office of the Superintendent of Financial Institutions Act*, sections 16 and 17 The Minister may make expenditures out of the Consolidated Revenue Fund to defray the expenses arising out of the operations of the Office. The total authorized limit shall not at any time exceed by more than $40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval	77,413,738
		Total Ministry—Budgetary	**257,470,042**
		Non-budgetary	**7,964,206,084**
8		**Fisheries and Oceans**	
		Freshwater Fish Marketing Corporation	
	L30b	This Corporation was incorporated under the *Freshwater Fish Marketing Act*, 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation. For the purpose of enabling the Corporation to carry on its operations under the Act, section 16 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and, (b) to make loans to the Corporation. Vote L30b, *Appropriation Act No. 1, 1974*. The aggregate of the amounts outstanding at any time which may be borrowed from any bank upon the credit of the Freshwater Fish Marketing Corporation and the amounts loaned by the Minister of Finance under the authority of section 16 of the *Freshwater Fish Marketing Act* shall not exceed $30,000,000 (Net)	30,000,000
		Total Ministry—Budgetary	...
		Non-budgetary	**30,000,000**

9	**Foreign Affairs and International Trade**	
	Department	
(S)	Passport Office Revolving Fund—*Revolving Funds Act*, section 4 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,000,000 at any one time	14,084,613
L11	*Appropriation Act No. 1, 1971* To increase from $14,500,000 to $22,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by Vote L12c, *Appropriation Act No. 1, 1971*, Vote L11, *Appropriation Act No. 3, 1989-90* (Net)	10,747,332
L12	*Appropriation Act No. 2, 1954* To increase from $30,000,000 to $50,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by loans, investments and advances Vote 630, *Appropriation Act No. 2, 1954*, Vote L12, *Appropriation Act No. 3, 1989-90* (Net)	19,597,120
	Canadian Commercial Corporation	
(S)	(L) *Canadian Commercial Corporation Act*, section 11 The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund (Net)	10,000,000
	Canadian International Development Agency	
(S)	(L) *International Development (Financial Institutions) Assistance Act*—Caribbean Development Bank Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross)	77,241,625
(S)	(L) *International Development (Financial Institutions) Assistance Act*—African Development Bank Authorization to subscribe for 73,473 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross)	1,264,448,363
L35	*International Development (Financial Institutions) Assistance Act*—Asian Development Bank Confirming Canada's callable share being US $ 111,647,000 (Gross)	3,362,382
L35	*International Development (Financial Institutions) Assistance Act*—Asian Development Bank Confirming Canada's callable share being US $ 167,471,550 (Gross)	3,310,745
(S)	(L) *International Development (Financial Institutions) Assistance Act*—Asian Development Bank Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross)	3,013,775,982
(S)	(L) *International Development (Financial Institutions) Assistance Act*—Inter-American Development Bank Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross)	6,094,304,742
	Export Development Corporation	
(S)	(L) *Export Development Act*, section 11 Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of section 11. The authorized capital of the Corporation is $1,500,000,000 (Gross)	516,800,000
	Authority in accordance with terms and conditions prescribed by sections 12, 13 and 14; Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to sections 12 and 13 and outstanding shall not exceed an amount equal to fifteen times the aggregate of: (a) the paid-in capital of the Corporation from time to time, and, (b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada (Net)	11,988,269,094

APPENDIX 3

Authorities Available from Previous Years—*Continued*

Section	Vote	Department or agency	Amount
			$
		Authority in accordance with terms and conditions prescribed by section 23, accounts administered for Canada, the liability for loans and commitments as limited by section 24 shall not at any time exceed $13,000,000,000 (Net)	10,468,234,400
		(In accordance with sections 10, 23 and 24 of the *Export Development Act*, the authorized limit of $13 billion is for loans in support of export development. At the time this authority was granted, these loans were accounted for on a non-budgetary basis. Subsequently, the Government changed its accounting policies which resulted in concessional loans being accounted for on a budgetary basis. Therefore, this authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes.)	
		Total Ministry—Budgetary	14,084,613
		Non-budgetary	33,479,091,785
13		**Indian Affairs and Northern Development**	
		Department	
		Indian and Inuit Affairs Program	
	(S)	*Appropriation Act No. 4, 1987-88*, Vote 5c Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is $60,000,000 less the total authority used up to the end of 2000-2001 fiscal year of $27,437,416	32,562,584
	L20	*Appropriation Act No. 1, 1970* Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by Vote L53b, *Appropriation Act No. 1, 1970*. The amount that may be outstanding at any time as last amended by Vote 7b, *Appropriation Act No. 4, 1996-97*, shall not exceed $48,550,835 (Net)	47,997,851
		Northern Affairs Program	
	L40	*Appropriation Act No. 3, 1975* Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the *National Housing Act*. The undisbursed balance of loans authorized is $320,000 (Gross)	306,304
	L55	*Appropriation Act No. 3, 1953* To authorize and provide for a continuing special account to be known as the Eskimo loan fund from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof as established by Vote 546, *Appropriation Act No. 3, 1953*. The amount that may be outstanding at any time as last amended by Vote 37b, *Appropriation Act No. 4, 1995-96* not to exceed $6,633,697 (Net)	6,550,853
	L81a	*Appropriation Act No. 4, 1969* To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account: (a) to which shall be charged all loans and interest payable thereon made under this authority; and, (b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed $5,000,000 (Net)	5,000,000
		Total Ministry—Budgetary	**32,562,584**
		Non-budgetary	**59,855,008**

14		**Industry**	
		Department	
	(S)	Canadian Intellectual Property Office Revolving Fund—*Appropriation Act No. 3, 1993-94*, Vote 2b To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from $25,000,000 to $15,000,000 as per Vote 21b, *Appropriation Act No. 4, 1996-97*	58,085,023
	L97b	*Appropriation Act No. 1, 1970* Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed $1,950,000 at any time (Net)	1,950,000
		Business Development Bank of Canada	
	(S)	(L) *Business Development Bank of Canada Act* Loans made to the Business Development Bank of Canada from the Consolidated Revenue Fund under authority of section 30. Section 31 limits the aggregate of (a) the direct liabilities of the Corporation, including debt obligations issued by the Corporation and (b) the contingent liabilities of the Corporation in the form of guarantees given or underwriting agreements entered into by it, shall not, at any time, exceed twelve times the capital of the Corporation (or up to fifteen times with the approval of the Governor in Council) and may never exceed $3.2 billion (Net)	855,627,000
		National Research Council of Canada	
	(S)	*National Research Council Act*, paragraph 5(1)(e) Unspent amount carried forward from previous year as per the *National Research Council Act*	28,594,611
		Total Ministry—Budgetary	**86,679,634**
		Non-budgetary	**855,627,000**
16		**National Defence**	
		Department	
	L11c	*Appropriation Act No. 1, 1976*, established by Vote L20b To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence working capital advance account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by Vote L16c, *Appropriation Act No. 4, 1984*, and Vote L11c of 1991 shall not exceed $100,000,000 (Net)	69,919,184
	L15	*Special Appropriation Act, 1963* Loans to be made in the current and subsequent fiscal years in respect of housing projects, constructed, pursuant to agreements with the Minister of National Defence, for occupancy by members of the Canadian Forces; such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes. The total authority is $37,000,000 (Net)	13,086,217
		Total Ministry—Budgetary	...
		Non-budgetary	**83,005,401**
17		**Natural Resources**	
		Department	
	(S)	*Canada-Nova Scotia Oil and Gas Agreement Act*, subsection 237(1) Canada/Nova Scotia Development Fund—Payments in accordance with the Act Total authority of $50,000,000 for each of the years 1984-85 to 1987-88 inclusively, less any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total for all such payments for the four fiscal years shall not exceed $200,000,000	7,862,882
	(S)	*Canada-Newfoundland Atlantic Accord Implementation Act*, subsection 233(1) Canada/Newfoundland Development Fund—To make payments out of the Consolidated Revenue Fund, the amounts not exceeding, in the aggregate, the sum of $225,000,000	7,343,883
	(S)	Geomatics Canada Revolving Fund—*Appropriation Act No. 3, 1993-94* To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $8,000,000 at any time	7,131,810

APPENDIX 3

Authorities Available from Previous Years—*Concluded*

Section	Vote	Department or agency	Amount
			$
		Cape Breton Development Corporation	
	L40a	*Appropriation Act No. 4, 1975* *Cape Breton Development Corporation Act*, subsection 19(5) The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the coal division. The total amount of advances outstanding at any time shall not exceed $50,000,000 (Net)	50,000,000
		Total Ministry—Budgetary	22,338,575
		Non-budgetary	50,000,000
20		**Public Works and Government Services**	
		Department	
		Government Services Program	
	(S)	Real Property Services Revolving Fund—*Revolving Funds Act*, section 5 To make payments out of the Consolidated Revenue Fund for working capital, the total of which is not to exceed $450,000,000 at any time	352,261,848
	(S)	Real Property Disposition Revolving Fund—*Appropriation Act No. 4, 1995-96*, Vote 2b To make payments out of the Consolidated Revenue Fund for the disposal of real property, the total of which is not to exceed $5,000,000 at any time	6,697,762
	(S)	Optional Services Revolving Fund—*Revolving Funds Act*, section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $200,000,000 at any time, as last amended by Vote 21d, *Appropriation Act No. 4, 1994-95*	181,014,315
	(S)	Government Telecommunications and Informatics Services Revolving Fund—*Revolving Funds Act*, section 3 To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, decrease in authority from $64,000,000 to $45,000,000 as last amended by Vote 6b, *Appropriation Act No. 4, 1999-2000*	58,564,785
	(S)	Consulting and Audit Canada Revolving Fund—*Revolving Funds Act*, section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from $30,000,000 to $25,100,163 as per *Appropriation Act No. 5, 1998-99*	24,401,581
	(S)	Translation Bureau Revolving Fund—*Appropriation Act No. 4, 1994-95* To make expenditures out of the Consolidated Revenue Fund, for the purpose of providing translation and related services, and the authority for the Minister to spend for the purposes of the Fund any revenues received for those purposes; and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than $75,000,000 the revenues received in respect of the purposes of the Fund; to delete an amount of $13,606,000 representing operating losses incurred during a three year transition period towards self-sufficiency, as last amended by Vote 22b, *Appropriation Act No. 4, 1995-96*	93,831,917
	(S)	Defence Production Revolving Fund—*Defence Production Act*, section 15 To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed $100,000,000 less loans and advances of the defence production loan account at any time	100,000,000
	L15b	*Appropriation Act No. 3, 1990-91* To extend the purposes of Finance Vote L29g, *Appropriation Act No. 2, 1967*: (a) to replace the words "standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances" immediately following "departments and agencies" with the following words: "imprest funds, accountable advances and recoverable advances", and, (b) to increase from $17,000,000 to $22,000,000 the amount that may be outstanding at any one time for the purposes of this Vote (Net)	4,948,416
	(S)	(L) *Seized Property Management Act*, 1993, section 12, subsections 1, 2, 3 and 4. Limit $50,000,000 (Net)	48,179,259

		Canada Post Corporation	
	(S)	(L) *Canada Post Corporation Act*, sections 28, 29 and 30 The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed $500,000,000 (Net)	500,000,000
		Royal Canadian Mint	
	(S)	(L) *Royal Canadian Mint Act*, subsection 20(1) The Mint may, for the attainment of its objects, borrow money from the Consolidated Revenue Fund or any other source, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed $75,000,000 or such greater amount as may be specified in an Appropriation Act (Net)	75,000,000
		Total Ministry—Budgetary	**816,772,208**
		Non-budgetary	**628,127,675**
21		**Solicitor General**	
		Correctional Service	
	(S)	CORCAN Revolving Fund—*Appropriation Act No. 4, 1991-92* (Vote 11c) To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $45,000,000 at any time	24,543,912
	L14b	*Appropriation Act No. 1, 1969* To extend the purposes of the Parolees' loan account established by Solicitor General Vote L103b, *Appropriation Act No. 1, 1969*: (a) to authorize loans to individuals under mandatory supervision, and (b) to increase from $10,000 to $50,000 the amount that may be outstanding at any time against the said account, as amended by Vote L14b, *Appropriation Act No. 3, 1982-83* (Net)	12,187
		Total Ministry—Budgetary	**24,543,912**
		Non-budgetary	**12,187**
24		**Veterans Affairs**	
		Department	
		Veterans Affairs Program	
	(S)	(L) *Veterans' Land Act* There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by Vote L55, *Appropriation Act No. 3, 1970*, shall not exceed $605,000,000 (Net)	604,423,114
		Total Ministry—Budgetary	**...**
		Non-budgetary	**604,423,114**
		Total Government—Budgetary	**1,513,115,134**
		Non-budgetary	**51,801,763,765**

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) In 2000-2001, an amount of $399,000 was reported in the "Available for use in subsequent years" column, it should have been reported in the "Lapsed or (overexpended)" column.
(2) In 2000-2001, the increase in the net book value of fixed assets was shown as $2,578,551. It should have been $1,971,313.
(3) Changes have been made to previous year's reporting to correct errors of $7,901,478 made to the value of the available authorities and to reflect the inclusion of $865,950 of accrued interest in the portfolio.

APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year

Appendix 4 provides the full wording of most non-lapsing authorities (budgetary and non-budgetary) granted/repealed in the current year, by ministry. The budgetary non-lapsing authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount
2		**Agriculture and Agri-Food**	
		Canadian Grain Commission	
	(S)	Canadian Grain Commission Revolving Fund Decrease in drawdown authority limit from $12,000,000 to $2,000,000	(10,000,000)
		Total Ministry—Budgetary	**(10,000,000)**
		Non-budgetary	...
3		**Canada Customs and Revenue Agency**	
	1	Operating expenditures and recoverable expenditures on behalf of the *Canada Pension Plan* (Act) and the *Employment Insurance Act*; the appropriations for the fiscal year ending March 31, 2002, that may be charged to the following fiscal year ending March 31	172,702,454
	5	Capital expenditures; the appropriations for the fiscal year ending March 31, 2002, that may be charged to the following fiscal year ending March 31	491,039
	10	Contributions; the appropriations for the fiscal year ending March 31, 2002, that may be charged to the following fiscal year ending March 31	4,902,678
		Total Ministry—Budgetary	**178,096,171**
		Non-budgetary	...
4		**Canadian Heritage**	
		National Film Board	
	(S)	National Film Board Revolving Fund Decrease in drawdown authority limit from $25,000,000 to $15,000,000 and decrease in the net book value of fixed assets	(10,933,286)
		Parks Canada Agency	
	(S)	Parks Canada Agency Enterprise Units Revolving Fund Write-off of the projected net drawdown authority and repeal of section 3 of the *Revolving Funds Act*	(2)
	(S)	Parks Canada Agency Townsites Revolving Fund Write-off of the projected net drawdown authority and repeal of section 3.1 of the *Revolving Funds Act*	(3)
		Public Service Commission	
	(S)	Staff Development and Training Revolving Fund Decrease in drawdown authority limit from $4,500,000 to $2,000,000	(2,500,000)
		Total Ministry—Budgetary	**(13,433,286)**
		Non-budgetary	...

14		**Industry**	
		Department	
	(S)	Canadian Intellectual Property Office Revolving Fund Decrease in drawdown authority limit from $15,000,000 to $5,000,000 and increase in authority as a result of a transfer from Treasury Board Vote 5	(9,668,574)
		National Research Council of Canada	
	(S)	Spending of revenues pursuant to the *National Research Council Act*	71,415,460
		Total Ministry—Budgetary	**61,746,886**
		Non-budgetary	...
16		**National Defence**	
		Department	
	L11	To increase from $100,000,000 to $120,000,000 the amount that may be outstanding through actual cash advances	20,000,000
		Total Ministry—Budgetary	...
		Non-budgetary	20,000,000
17		**Natural Resources**	
		Department	
	(S)	Geomatics Canada Revolving Fund Decrease in drawdown authority limit from $8,000,000 to $5,000,000	(3,000,000)
		Total Ministry—Budgetary	**(3,000,000)**
		Non-budgetary	...
20		**Public Works and Government Services**	
		Department	
		Government Services Program	
	(S)	Real Property Services Revolving Fund Decrease in drawdown authority limit from $450,000,000 to $150,000,000 and write-off of the net drawdown authority used	(211,772,886)
	(S)	Optional Services Revolving Fund Decrease in drawdown authority limit from $200,000,000 to $35,000,000 and write-off of the net drawdown authority used	(142,300,000)
	(S)	Government Telecommunications and Informatics Services Revolving Fund Decrease in drawdown authority limit from $45,000,000 to $20,000,000	(25,000,000)
	(S)	Consulting and Audit Canada Revolving Fund Decrease in drawdown authority limit from $25,101,000 to $20,000,000 and increase in authority as a result of a transfer from Treasury Board Vote 5	(4,795,396)
	(S)	Translation Bureau Revolving Fund Decrease in drawdown authority limit from $75,000,000 to $10,000,000 and increase in authority as a result of a transfer from Treasury Board Vote 5	(64,507,799)
		Total Ministry—Budgetary	**(448,376,081)**
		Non-budgetary	...

APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year—*Concluded*

Section	Vote	Department or agency	Amount [1]
			$
21		**Solicitor General**	
		Correctional Service	
	(S)	CORCAN Revolving Fund Decrease in drawdown authority limit from $45,000,000 to $5,000,000 and write-off of the net drawdown authority	(19,544,000)
		Total Ministry—Budgetary	(19,544,000)
		Non-budgetary	...
		Total Government—Budgetary	**(254,510,310)**
		Non-budgetary	**20,000,000**

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
[1] Does not include most of the exchange valuation adjustments.
[2] The unused spending authority of $8,325,247 lapsed at the end of the year.
[3] The unused spending authority of $10,001,528 lapsed at the end of the year.

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets

Appendix 5 provides details, by ministry, of the source and disposition of authorities related to the spending of proceeds from the disposal of surplus Crown assets.

Pursuant to sections 13(2) and 14 of the *Surplus Crown Assets Act*, departments as defined in section 2 of the *Financial Administration Act* (excluding the House of Commons, the Senate, the Library of Parliament and the International Joint Commission) are authorized to establish a spending authority equal to the proceeds received from the disposal of surplus Crown assets. The proceeds received in any fiscal year that have not been spent in that fiscal year are carried forward to the next fiscal year for use in that fiscal year only. The amount carried forward is however subject to a maximum limit.

		Source of authorities			Disposition of authorities		
Section	Department or agency	Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		$	$	$	$	$	$
2	**Agriculture and Agri-Food**						
	Department	113,057	3,857,786	3,970,843	3,957,421	...	13,422
	Canadian Food Inspection Agency	25,000	357,631	382,631	373,705	...	8,926
	Canadian Grain Commission	...	160,964	160,964	...	135,964	25,000
	Total Ministry	**138,057**	**4,376,381**	**4,514,438**	**4,331,126**	**135,964**	**47,348**
3	**Canada Customs and Revenue Agency**	**152,200**	**327,375**	**479,575**	**479,575**	**...**	**...**
4	**Canadian Heritage**						
	Department	...	9,706	9,706	7,509	...	2,197
	Canadian Radio-television and Telecommunications Commission	3,770	...	3,770	...	3,770	...
	National Archives of Canada	25,000	223,134	248,134	223,134	...	25,000
	National Library	10,385	22,579	32,964	32,959	...	5
	Public Service Commission	...	5,869	5,869	5,869	...	...
	Status of Women—Office of the Co-ordinator	1,133	175	1,308	...	1,133	175
	Total Ministry	**40,288**	**261,463**	**301,751**	**269,471**	**4,903**	**27,377**
5	**Citizenship and Immigration**						
	Department	2,773	71,784	74,557	46,384	...	28,173
	Total Ministry	**2,773**	**71,784**	**74,557**	**46,384**	**...**	**28,173**
6	**Environment**						
	Department	77,606	366,946	444,552	436,624	...	7,928
	Canadian Environmental Assessment Agency	186	343	529	...	186	343
	Total Ministry	**77,792**	**367,289**	**445,081**	**436,624**	**186**	**8,271**

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—*Continued*

		Source of authorities			Disposition of authorities		
Section	Department or agency	Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		$	$	$	$	$	$
7	Finance						
	Department	25,000	4,051	29,051	17,108	7,892	4,051
	Auditor General		9,387	9,387		...	9,387
	Office of the Superintendent of Financial Institutions	222	9,248	9,470		222	9,248
	Total Ministry	**25,222**	**22,686**	**47,908**	**17,108**	**8,114**	**22,686**
8	**Fisheries and Oceans**	**1,300,000**	**4,256,030**	**5,556,030**	**5,040,655**	**...**	**515,375**
9	**Foreign Affairs and International Trade**						
	Department	283,194	2,596,067	2,879,261	1,929,049	155,012	795,200
	Canadian International Development Agency	14,933	7,161	22,094	...	14,933	7,161
	Total Ministry	**298,127**	**2,603,228**	**2,901,355**	**1,929,049**	**169,945**	**802,361**
10	**Governor General**	**472**	**309**	**781**	**...**	**472**	**309**
11	**Health**						
	Department	151,000	624,274	775,274	562,494	61,780	151,000
	Canadian Institutes of Health Research	12,478	535	13,013	...	12,478	535
	Patented Medicine Prices Review Board	1,400	111	1,511	111	1,289	111
	Total Ministry	**164,878**	**624,920**	**789,798**	**562,605**	**75,547**	**151,646**
12	**Human Resources Development**						
	Department	270,600	307,555	578,155	389,528	...	188,627
	Canada Industrial Relations Board	414	209	623	...	414	209
	Total Ministry	**271,014**	**307,764**	**578,778**	**389,528**	**414**	**188,836**
13	**Indian Affairs and Northern Development**						
	Department	93,306	217,212	310,518	70,917	41,201	198,400
	Total Ministry	**93,306**	**217,212**	**310,518**	**70,917**	**41,201**	**198,400**

14	**Industry**						
	Department	118,411	316,868	435,279	191,621	2,058	241,600
	Atlantic Canada Opportunities Agency	7,567	51,906	59,473	3,894	30,579	25,000
	Canadian Space Agency	5,074	4,128	9,202	9,172	...	30
	Economic Development Agency of Canada for the Regions of Quebec	25,000	9,945	34,945	25,076	...	9,869
	National Research Council of Canada	18,853	846,406	865,259	851,443	...	13,816
	Natural Sciences and Engineering Research Council	...	5,659	5,659	...	...	5,659
	Statistics Canada	...	46,131	46,131	46,131	...	...
	Western Economic Diversification	422	4,846	5,268	422	...	4,846
	Total Ministry	**175,327**	**1,285,889**	**1,461,216**	**1,127,759**	**32,637**	**300,820**
15	**Justice**						
	Department	21,542	14,430	35,972	...	21,542	14,430
	Canadian Human Rights Commission	2,226	317	2,543	2,543	...	
	Federal Court of Canada	...	20,877	20,877	3,994	...	16,883
	Offices of the Information and Privacy Commissioners of Canada	1,209	541	1,750	...	1,209	541
	Supreme Court of Canada	...	31,230	31,230	30,468	...	762
	Tax Court of Canada	1,298	4,217	5,515	...	1,298	4,217
	Total Ministry	**26,275**	**71,612**	**97,887**	**37,005**	**24,049**	**36,833**
16	**National Defence**						
	Department	756,473	41,669,573	42,426,046	41,440,439	...	985,607
	Total Ministry	**756,473**	**41,669,573**	**42,426,046**	**41,440,439**	**...**	**985,607**
17	**Natural Resources**						
	Department	95,791	148,345	244,136	190,965	...	53,171
	Canadian Nuclear Safety Commission	169	17,379	17,548	169	...	17,379
	National Energy Board	1,346	1,831	3,177	...	1,346	1,831
	Total Ministry	**97,306**	**167,555**	**264,861**	**191,134**	**1,346**	**72,381**
19	**Privy Council**						
	Department	25,000	8,042	33,042	28,014	...	5,028
	Canadian Centre for Management Development	...	5,093	5,093	...	...	5,093
	Canadian Intergovernmental Conference Secretariat	147	26	173	...	147	26
	Canadian Transportation Accident Investigation and Safety Board	4,004	35,825	39,829	18,025	...	21,804
	Chief Electoral Officer	45	16,607	16,652	16,607	...	45
	Commissioner of Official Languages	...	4,816	4,816	...	...	4,816
	National Round Table on the Environment and the Economy	...	...	...	...	...	...
	Public Service Staff Relations Board	329	620	949	...	329	620
	Security Intelligence Review Committee	...	360	360	...	...	360
	Total Ministry	**29,525**	**71,389**	**100,914**	**62,646**	**476**	**37,792**
20	**Public Works and Government Services**						
	Department	405,179	381,462	786,641	215,940	189,239	381,462
	Communication Canada [1]	...	50	50	...	...	50
	Total Ministry	**405,179**	**381,512**	**786,691**	**215,940**	**189,239**	**381,512**

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—*Concluded*

		Source of authorities			Disposition of authorities		
Section	Department or agency	Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		$	$	$	$	$	$
21	**Solicitor General**						
	Department		2,563	2,563		...	2,563
	Canadian Security Intelligence Service	4,886	727,705	732,591	701,612	5,979	25,000
	Correctional Service	295,200	710,193	1,005,393	791,314	...	214,079
	National Parole Board	9,725	33,284	43,009	42,734	...	275
	Royal Canadian Mounted Police	2,647,543	7,507,217	10,154,760	8,267,290	...	1,887,470
	Total Ministry	**2,957,354**	**8,980,962**	**11,938,316**	**9,802,950**	**5,979**	**2,129,387**
22	**Transport**						
	Department	2,093,638	5,284,231	7,377,869	6,341,538	...	1,036,331
	Canadian Transportation Agency	3,049	468	3,517	...	3,049	468
	Total Ministry	**2,096,687**	**5,284,699**	**7,381,386**	**6,341,538**	**3,049**	**1,036,799**
23	**Treasury Board**	**8,287**	**...**	**8,287**	**...**	**8,287**	**...**
24	**Veterans Affairs**	**5,202**	**175,661**	**180,863**	**177,589**	**...**	**3,274**
	Total Government	**9,121,744**	**71,525,293**	**80,647,037**	**72,970,042**	**701,808**	**6,975,187**

(1) Formerly Canada Information Office.

SECTION 2

2001-2002

PUBLIC ACCOUNTS OF CANADA

Agriculture and Agri-Food

Department

Canadian Dairy Commission

Canadian Food Inspection Agency

Canadian Grain Commission

Farm Credit Canada

CONTENTS

Page

Program objectives and business line descriptions 2.2
Ministry summary 2.4
Programs by business line 2.8
Transfer payments 2.9
Details of respendable amounts 2.13
Revenues 2.14

Department

Objectives

Our objective is to promote and support, in a sustainable manner, a growing, competitive, market-oriented agriculture and agri-food industry and to promote rural community economic development.

Business Line Descriptions

Expanding markets

Through the Expanding markets business line, Agriculture and Agri-Food Canada promotes market access, market development and investment. This business line brings together activities from the Department and the portfolio agencies and contributes actively to "Team Canada Inc"—Canada's international business development network which assists Canadian companies in selling their products and services around the world and promotes investment in Canada. Expanding markets focuses on improving and securing market access to enable sector clients to capture opportunities for increased trade, particularly in processed agricultural products, in both domestic and international markets. It focuses also on creating new market opportunities, ensuring improved market responsiveness in the Canadian agriculture and agri-food sector, and assisting the industry in attracting new investment by setting the stage for an improved climate for investment in the sector which will improve our capacity to produce world-competitive products.

Innovating for a sustainable future

The Innovating for a sustainable future business line includes the research and development and technology transfer activities of Agriculture and Agri-Food Canada. This business line contributes actively to reducing the costs of producing and processing agricultural and agri-food products, to improving the quality and safety of those products, and to developing and promoting production and processing practices which are safe and environmentally sustainable. The business line also includes direct participation in programs for the conservation and management of agricultural resources. A major focus is the promotion of a better understanding of the environmental issues affecting the sector and the development of appropriate policies and programs in support of long-term environmental sustainability. This business line pursues its objectives through Research Branch's extensive network of research centres and facilities, working in partnerships with the Prairie Farm Rehabilitation Administration (PFRA), Policy Branch—Environment Bureau, the provinces, universities, agriculture sector communities, and the private sector.

Strong foundation for the sector and rural communities

This business line includes departmental activities which enhance the agriculture and agri-food sector's economic viability and self-reliance and promote the economic development of rural communities. These activities include national safety net programs for the management of production and market risks, initiatives to help the sector adapt to an evolving business climate, regulatory and framework policies particularly in relation to the grains and supply-managed sectors, the promotion of the cooperative sector and infrastructure development in the Prairies. This business line also includes initiatives which ensure that federal programs, benefits and services are equally accessible in rural areas as in other areas.

Sound departmental management

This business line provides the corporate policies and infrastructure needed to ensure Agriculture and Agri-Food Canada is fulfilling its mandate to Canadians in the most effective and efficient manner possible, including a constructive working environment for employees. Management activities such as human resources, finance and administration, Communications and Review are reflected under this business line, but it is the business of all employees to strenghten Agriculture and Agri-Food Canada's ability to achieve results on behalf of the agriculture and agri-food sector and Canadian taxpayers.

Canadian Dairy Commission

Objectives

To provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers with a continuous and adequate supply of dairy products of high quality.

Canadian Food Inspection Agency

Objectives

The objective of the Canadian Food Inspection Agency is to strengthen the food safety system, encourage fair labelling practices, and contribute to the health of animals and the protection of the plant resource base.

Business Line Descriptions

Food safety

The Food safety business line regulates food and food products that cross international and interprovincial borders through a range of regulatory tools including establisment registration, establishment and product inspection, product certification, licensing of individual or corporate entities and enforcement activities; enforces legislation related to the safety and nutritional quality of food sold in Canada; conducts food safety investigations, some of which may result in a food recall; carries out food safety projects targeting high-risk products or issues; promotes and facilitates the implementation of internationally recognized food safety systems by federally-registered establishments; promotes consumer awareness and knowledge of food safety issues; and administers and enforces legislation governing fair labelling and deceptive practices related to food.

Animal health

The Animal health business line carries out programs to protect the health of animals and prevent the transmission of animal diseases to humans through monitoring, testing and quarantine activities; contributes to meeting international and domestic health and safety standards of animals, animal products, embryos, semen and feed; issues export certificates specifying testing, diagnostic, facility and quarantine requirements; inspects and licences veterinary biologics for purity, safety and labelling fraud; regulates the humane transportation of animals; regulates livestock feed for safety and efficacy; and verifies that feed labels meet labelling and composition requirements.

Plant protection

The Plant protection business line controls the import and domestic movement of regulated plants, plant products including forestry products, fertilizer and seed; contributes to preventing the introduction of regulated pests and diseases into Canada, and controls and/or eradicates those discovered in Canada; contributes to meeting international plant control requirements and certifies plants and plant products for domestic and export trade; conducts insect surveys to enable the Agency to detect new and incipient pest populations and enable a rapid response to prevent the spread of pests; maintains international disease intelligence activities, negociates import health requirements with exporting countries, and maintains an emergency response capacity; certifies seed and registers field crop varieties; grants plant breeders' rights for varieties of agricultural and horticultural crops; regulates fertilizer and supplements for safety and efficacy; and conducts environmental assessments for the release of products biotechnology including seeds, plants and microbial products.

Canadian Grain Commission

Objectives

A grain quality assurance system that enhances grain marketing in the interest of producers.

Business Line Descriptions

Canadian Grain Commission

The CGC has one business line and primary objective: a grain quality assurance system that enhances grain marketing in the interest of producers.

The CGC's programs and functions aim to:

- result in shipments of grain that consistently meet contract specifications for quality and quantity, are safe and meet tolerances for toxic contaminants, to enhance grain marketing
- provide a better understanding of the grain qualities required by end users, and how these qualities can be measured; to adapt to new technologies and changing markets
- maintain grain quality as it moves through the marketing channels; ensure fair treatment of grain producers; and ensure the integrity of grain transactions
- meet the needs of producers and other members of the grain industry in the most efficient and effective manner possible.

Farm Credit Canada

Objectives

Farm Credit Canada's mission is to enhance rural Canada by providing specialized financial services to farming operations— including family farms and small to medium-sized agribusiness—with an emphasis on personalized service.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	423,028,000			423,028,000	1	Operating expenditures				
...		62,092,007		62,092,007	1a	Operating expenditures				
		2,416,164		2,416,164	1b	Operating expenditures				
...			1,027,700	1,027,700		Transfer from: TB Vote 10 [1]				
...	...	...	24,334,000	24,334,000		TB Vote 15 [1]				
...	423,028,000	64,508,171	25,361,700	512,897,871		Total—Vote 1	494,502,374	18,395,497	...	458,735,537
...	37,467,000	...	...	37,467,000	5	Capital expenditures				
...	...	11,924,923	...	11,924,923	5a	Capital expenditures				
...	...	3,828,000	...	3,828,000	5b	Capital expenditures				
...	37,467,000	15,752,923	...	53,219,923		Total—Vote 5	53,202,731	17,192	...	39,622,172
...	809,447,000	...	...	809,447,000	10	Grants and contributions				
...	...	589,368,913	...	589,368,913	10a	Contributions				
...	...	35,132,333	...	35,132,333	10b	Contributions				
...	809,447,000	624,501,246	...	1,433,948,246		Total—Vote 10	1,351,467,878	82,480,368	...	1,321,600,670
...	1	...	...	1	15	To guarantee payments of an amount not exceeding, at any one time, in aggregate the sum of $1,700,000,000 payable in respect of cash advances provided by producer organizations, the Canadian Wheat Board and other lenders under the Spring credit advance program	...	1	...	...
...	...	1	...	1	16b	To guarantee payments of amounts not exceeding, at any time in aggregate, the sum of $140,000,000 payable in respect of line of credit agreements to be entered into by the Farm Credit Canada for the purpose of the Renewed (2001) national biomass ethanol program	...	1	...	...
600,000	200,000	...	(200,000)	600,000	(S)	Grants to agencies established under the *Farm Products Agencies Act*	...	...	600,000	...
...	65,500,000	...	(45,317,616)	20,182,384	(S)	Payments in connection with the *Agricultural Marketing Programs Act*	20,182,384	...	...	31,279,020
...	4,000,000	...	(1,296,129)	2,703,871	(S)	Loan guarantees under the *Farm Improvement and Marketing Cooperatives Loans Act*	2,703,871	...	...	29,340
...	157,000	657,373	(1,801)	812,572	(S)	Payments in connection with the *Farm Income Protection Act*—Transition programs for red meats	812,572	...	...	763,117
...	1,098,000	...	(547,965)	550,035	(S)	Payments in connection with the *Farm Income Protection Act*—Agri-food innovation program	550,035	...	...	3,793,326

...	227,300,000	...	4,146,649	231,446,649	(S)	Payments in connection with the *Farm Income Protection Act*—Crop insurance program	231,446,649	...	...	222,573,553
...	212,600,000	...	36,856,552	249,456,552	(S)	Payments in connection with the *Farm Income Protection Act*—Net Income Stabilization Account	249,456,552	...	...	226,140,817
...	46,000	...	(46,000)	...	(S)	Payments in connection with the *Farm Income Protection Act*—Canada/Nova Scotia Apple Industry Development Fund	...	...	...	...
...	52,122	...	15,866	67,988	(S)	Minister of Agriculture and Agri-Food—Salary and motor car allowance	67,988	...		51,597
...	50,697,000		2,133,000	52,830,000	(S)	Contributions to employee benefit plans	52,830,000			54,531,000
3,768,965	...			3,768,965	(S)	Canadian Pari-Mutual Agency Revolving Fund	705,948		3,063,017	(1,246,462)
...	...		85,857	85,857	(S)	Collection agency fees	85,857			180,749
113,057	...		3,857,786	3,970,843	(S)	Spending of proceeds from the disposal of surplus Crown assets	3,957,421		13,422	3,586,443
...	...	...	12,290,783	12,290,783	(S)	Expenditures pursuant to section 29 of the *Financial Administration Act* for payments pursuant to guarantees under the Spring credit advance program	12,290,783	...	...	
...	...	...	...	...		Appropriations not required for the current year	...	...	...	1,065,572
4,482,022	**1,831,592,123**	**705,419,714**	**37,338,682**	**2,578,832,541**		**Total Department—Budgetary**	**2,474,263,043**	**100,893,059**	**3,676,439**	**2,362,706,451**
						Canadian Dairy Commission				
...	2,762,000	...	...	2,762,000	20	Program expenditures				
...	...	...	297,000	297,000		Transfer from TB Vote 15 (1)				
...	2,762,000	...	297,000	3,059,000		Total—Vote 20	3,052,515	6,485	...	2,954,790
...	2,762,000	...	297,000	3,059,000		Total budgetary	3,052,515	6,485	...	2,954,790
259,002,000	...	...	...	259,002,000	(S)	(L) Loans pursuant to the *Canadian Dairy Commission Act*, section 16, as last amended by Vote 50a, *Appropriation Act No. 4, 1975*. Limit $300,000,000 (Net)	14,443,000	...	244,559,000	15,288,000
						Total Program—				
...	**2,762,000**	**...**	**297,000**	**3,059,000**		**Budgetary**	**3,052,515**	**6,485**	**...**	**2,954,790**
259,002,000	**...**	**...**	**...**	**259,002,000**		**Non-budgetary**	**14,443,000**	**...**	**244,559,000**	**15,288,000**
						Canadian Food Inspection Agency				
...	260,089,000	...	...	260,089,000	25	Operating expenditures and contributions				
...	...	85,799,894	...	85,799,894	25a	Operating expenditures and contributions				
...	...	10,727,600	...	10,727,600	25b	Operating expenditures and contributions				
...	...	...	535,000	535,000		Transfer from: TB Vote 10 (1)				
...	...	...	11,631,000	11,631,000		TB Vote 15 (1)				
...	260,089,000	96,527,494	12,166,000	368,782,494		Total—Vote 25	354,027,836	14,754,658	...	282,269,169
...	5,014,000	...	...	5,014,000	30	Capital expenditures				
...	...	10,748,806	...	10,748,806	30a	Capital expenditures				
...	5,014,000	10,748,806	...	15,762,806		Total—Vote 30	8,278,332	7,484,474	...	7,555,167

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
	1,500,000	33,500,000	(7,908,131)	27,091,869	(S)	Compensation payments in accordance with requirements established by regulations under the *Health of Animals Act* and the *Plant Protection Act*, and authorized pursuant to the *Canadian Food Inspection Agency Act*	27,091,869			15,306,892
...	46,111,000	...	1,905,600	48,016,600	(S)	Contributions to employee benefit plans	48,016,600	...	...	44,787,591
...	...	...	4,679	4,679	(S)	Refunds of amounts credited to revenues in previous years	4,679	...		5,667
	...	...	6,123	6,123	(S)	Collection agency fees	6,123			11,884
25,000	...	...	357,631	382,631	(S)	Spending of proceeds from the disposal of surplus Crown assets	373,705	...	8,926	345,069
25,000	**312,714,000**	**140,776,300**	**6,531,902**	**460,047,202**		**Total Program—Budgetary**	**437,799,144**	**22,239,132**	**8,926**	**350,281,439**
						Canadian Grain Commission				
...	18,495,000	...	...	18,495,000	35	Program expenditures				
...	...	521,886	...	521,886	35b	Program expenditures				
...	...	...	318,401	318,401		Transfer from: TB Vote 5 (1)				
...	...	...	148,400	148,400		TB Vote 10 (1)				
...	...	...	3,166,000	3,166,000		TB Vote 15 (1)				
...	18,495,000	521,886	3,632,801	22,649,687		Total—Vote 35	22,331,577	318,110	...	18,651,000
...	...	1	...	1	36b	Canadian Grain Commission Revolving Fund, to reduce from $12,000,000 to $2,000,000 effective March 31, 2002, the amount by which the aggregate of expenditures made for the purposes of the Canadian Grain Commission Revolving Fund, established by Vote 6d, *Appropriation Act No 4, 1994-95*, may exceed the revenues	...	1	...	...
19,111,324	(252,000)	...	252,000	19,111,324	(S)	Canadian Grain Commission Revolving Fund				
...	...	...	(10,000,000)	(10,000,000)		Decrease in drawdown authority limit				
19,111,324	(252,000)	...	(9,748,000)	9,111,324		Total	(3,793,062)	...	12,904,386	(2,366,367)
...	2,618,000	...	...	2,618,000	(S)	Contributions to employee benefit plans	2,618,000	...	...	1,629,000
...	...	...	160,964	160,964	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	135,964	25,000	...
19,111,324	**20,861,000**	**521,887**	**(5,954,235)**	**34,539,976**		**Total Program—Budgetary**	**21,156,515**	**454,075**	**12,929,386**	**17,913,633**

						Farm Credit Canada (2)				
...	...	...	...	...		Appropriations not required for the current year	...	...	...	2,000,000
					(S)	*Farm Credit Canada Act*				
6,667,000	...	...	...	6,667,000		(L) Subsection 11(1), payments for capital pursuant to the *Farm Credit Canada Act*. Limit $1,175,000,000 (Gross)	...	...	6,667,000	...
7,731,687,000	...	...	(4,106,584,000)	3,625,103,000		(L) Subsection 12(3), loans to the Corporation pursuant to the *Farm Credit Canada Act*. The aggregate not to exceed 12 times the capital of the Corporation (Net)	1,829,274,000	...	1,795,829,000	(226,045,918)
7,738,354,000	...	...	(4,106,584,000)	3,631,770,000		Total non-budgetary	1,829,274,000	...	1,802,496,000	(226,045,918)
						Total Program—				
...	...	...	...	...		**Budgetary**	...	...	...	2,000,000
7,738,354,000	...	...	(4,106,584,000)	3,631,770,000		**Non-budgetary**	1,829,274,000	...	1,802,496,000	(226,045,918)
						Total Ministry—				
23,618,346	**2,167,929,123**	**846,717,901**	**38,213,349**	**3,076,478,719**		**Budgetary**	**2,936,271,217**	**123,592,751**	**16,614,751**	**2,735,856,313**
7,997,356,000	...	...	**(4,106,584,000)**	**3,890,772,000**		**Non-budgetary**	**1,843,717,000**	...	**2,047,055,000**	**(210,757,918)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance)

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

(2) Formerly Farm Credit Corporation.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Expanding markets	44,816,392	44,620,417	1,230	1,230	15,881,992	15,281,992					60,699,614	59,903,639
Innovating for a sustainable future	335,794,521	332,454,040	45,687,763	45,676,914	9,159,806	9,159,439	14,100,000	13,942,061			376,542,090	373,348,332
Strong foundation for the sector and rural communities	112,021,850	106,996,309	228,000	225,657	1,926,556,294	1,844,076,292	8,500,000	8,788,956	...	...	2,030,306,144	1,942,509,302
Sound departmental management	117,001,681	104,333,149	7,901,012	7,897,012	393,000	393,000	14,011,000	14,121,391	...	...	111,284,693	98,501,770
Sub-total	609,634,444	588,403,915	53,818,005	53,800,813	1,951,991,092	1,868,910,723	36,611,000	36,852,408	...	...	2,578,832,541	2,474,263,043
Revenues netted against expenditures	(36,611,000)	(36,852,408)	...	...	...	...	(36,611,000)	(36,852,408)	...	...	...	...
Total Department—Budgetary	**573,023,444**	**551,551,507**	**53,818,005**	**53,800,813**	**1,951,991,092**	**1,868,910,723**	**...**	**...**	**...**	**...**	**2,578,832,541**	**2,474,263,043**
Canadian Dairy Commission—												
Budgetary	**3,059,000**	**3,052,515**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**3,059,000**	**3,052,515**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**259,002,000**	**14,443,000**	**259,002,000**	**14,443,000**
Canadian Food Inspection Agency												
Food safety	284,971,149	270,098,815	10,564,479	8,278,332	971,302	971,302	36,470,351	36,470,351	...	...	260,036,579	242,878,098
Animal health	108,237,036	109,863,323	2,914,472	...	26,565,777	26,565,777	8,034,236	8,034,236	...	...	129,683,049	128,394,864
Plant protection	75,841,386	74,323,849	2,283,855	...	558,373	558,373	8,356,040	8,356,040	...	...	70,327,574	66,526,182
Sub-total	469,049,571	454,285,987	15,762,806	8,278,332	28,095,452	28,095,452	52,860,627	52,860,627	...	...	460,047,202	437,799,144
Revenues netted against expenditures	(52,860,627)	(52,860,627)	...	...	...	...	(52,860,627)	(52,860,627)	...	...	...	...
Total Program—Budgetary	**416,188,944**	**401,425,360**	**15,762,806**	**8,278,332**	**28,095,452**	**28,095,452**	**...**	**...**	**...**	**...**	**460,047,202**	**437,799,144**
Canadian Grain Commission												
Canadian Grain Commission	76,228,976	64,740,105	...	...	...	...	41,689,000	43,583,590	...	...	34,539,976	21,156,515
Revenues netted against expenditures	(41,689,000)	(43,583,590)	...	...	...	...	(41,689,000)	(43,583,590)	...	...	...	...
Total Program—Budgetary	**34,539,976**	**21,156,515**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**34,539,976**	**21,156,515**
Farm Credit Canada [1]—												
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**3,631,770,000**	**1,829,274,000**	**3,631,770,000**	**1,829,274,000**
Total Ministry—												
Budgetary	**1,026,811,364**	**977,185,897**	**69,580,811**	**62,079,145**	**1,980,086,544**	**1,897,006,175**	**...**	**...**	**...**	**...**	**3,076,478,719**	**2,936,271,217**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**3,890,772,000**	**1,843,717,000**	**3,890,772,000**	**1,843,717,000**

---

[1] Formerly Farm Credit Corporation.

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Expanding markets				
600,000	200,000	...	(200,000)	600,000	(S) Grants to agencies established under the *Farm Products Agencies Act*			600,000	
					Innovating for a sustainable future				
	999,000	...	(269,553)	729,447	Agricultural research in universities and other scientific organizations in Canada	729,447	...	...	822,330
...	38,000	...	...	38,000	Grants to organizations whose activities support soil and water conservation and development	38,000	...	...	37,900
...	...	...	...	...	Items not required for the current year	...	...	...	2,099,080
...	1,037,000	...	(269,553)	767,447		767,447	...	...	2,959,310
					Strong foundation for the sector and rural communities				
...	38,100,000	...	(4,572,450)	33,527,550	Grants to organizations to facilitate adaptation and rural development within the agriculture and agri-food sector	33,527,550	...	...	27,327,423
600,000	**39,337,000**	**...**	**(5,042,003)**	**34,894,997**	**Total—Grants**	**34,294,997**	**...**	**600,000**	**30,286,733**
					Contributions				
					Expanding markets				
...	12,841,000	72,300	1,537,565	14,450,865	Contributions under the Agri-food trade program	14,450,865	...	...	16,472,791
...	157,000	657,373	(1,801)	812,572	(S) Payments in connection with the *Farm Income Protection Act*—Transition programs for red meats	812,572	...	...	763,117
...	...	...	18,555	18,555	Contributions under the Agri-food assistance program	18,555	...	...	269,620
...	...	...	...	...	Items not required for the current year	...	...	...	427,663
...	12,998,000	729,673	1,554,319	15,281,992		15,281,992	...	...	17,933,191
					Innovating for a sustainable future				
...	715,000	60,000	1,164	776,164	Contributions in support of organizations associated with agricultural research and development	776,164	...	...	843,031
...	1,710,000	...	(1,710,000)	...	Contribution to the Protein, Oil and Starch (POS) Pilot Plant Corporation	...	...	...	1,710,000
...	5,382,000	...	1,684,160	7,066,160	Contributions to bona fide farmers and ranchers, groups of farmers and small communities in Manitoba, Saskatchewan, Alberta and the Peace River District of British Columbia for the development of dependable water supplies	7,065,793	367	...	5,319,264

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
	1,098,000	...	(547,965)	550,035	(S) Payments in connection with the *Farm Income Protection Act*—Agri-food innovation program	550,035		...	3,793,326
	..	74,000	(74,000)	...	Contribution for implementation of the Climate Change Action Plan 2000				
	...	3,487,000	(3,487,000)		Contributions towards the control of the plum pox virus				
	...	...		...	Items not required for the current year				409,487
...	8,905,000	3,621,000	(4,133,641)	8,392,359		8,391,992	367	...	12,075,108
					Strong foundation for the sector and rural communities				
...	353,000,000	18,496,000	22,489,536	393,985,536	Contributions for agricultural risk management—Canadian farm income program	393,985,536	...	...	357,400,000
...	227,300,000	...	4,146,649	231,446,649	(S) Payments in connection with the *Farm Income Protection Act*—Crop insurance program	231,446,649	...	..	222,573,553
...	212,600,000	...	36,856,552	249,456,552	(S) Payments in connection with the *Farm Income Protection Act*—Net Income Stabilization Account (NISA)	249,456,552	...	...	226,140,817
...	151,254,000	...	...	151,254,000	Payments in connection with the *Farm Income Protection Act*—Safety net companion programs	81,065,066	70,188,934	...	145,998,389
..	27,500,000	6,072,086	(3,903,387)	29,668,699	Payments for the benefit of producers for agricultural commodities by the Governor in Council pursuant to the *Farm Income Protection Act*	29,668,697	2	...	62,044,673
...	6,200,000	...	(948,489)	5,251,511	Contributions under the Canadian agri-infrastructure program	5,251,503	8	...	16,827,393
..	9,700,000	81,500	737,396	10,518,896	Contributions to facilitate adaptation and rural development within the agriculture and agri-food sector	10,518,678	218	...	9,130,146
...	500,000	2,412,100	(158,349)	2,753,751	Contributions under the Canadian Rural Partnership Initiative	2,753,704	47	..	2,137,206
...	107,000,000	...	...	107,000,000	Contributions for agricultural risk management	107,000,000	...	...	...
...	46,000	...	(46,000)	...	(S) Payments in connection with the *Farm Income Protection Act*—Canada/Nova Scotia Apple Industry Development Fund	...	...	...	...
...	65,500,000	...	(45,317,616)	20,182,384	(S) Payments in connection with the *Agricultural Marketing Programs Act*	20,182,384	...	...	31,279,020
...	4,000,000	...	(1,296,129)	2,703,871	(S) Loan guarantees under the *Farm Improvement and Marketing Cooperatives Loans Act*	2,703,871	..	..	29,340
...	59,500,000	...	(30,786,280)	28,713,720	Contributions to provide farm income assistance to the agricultural community: Spring credit advance program	16,422,937	12,290,783	...	11,892,745
...	35,000,000	(13,330,000)	1,247,569	22,917,569	Contributions under the Prairie grain roads program	22,917,560	9	...	...
...	..	56,823,860	13,904,000	70,727,860	Contributions under the Agricultural income disaster assistance (AIDA) pursuant to the *Farm Income Protection Act*	70,727,860	...	...	604,984,414
...	...	550,000,000	...	550,000,000	Contributions for agricultural risk management—Payments in connection with the *Farm Income Protection Act*	550,000,000	...	...	...

...	...	...	1,710,000	1,710,000	Contribution to the Protein, Oil and Starch (POS) Pilot Plant Corporation	1,710,000	...	...	...
...	...	...	2,230,428	2,230,428	Contributions towards the control of the plum pox virus	2,230,428	...	...	...
...	...	...	12,290,783	12,290,783	(S) Expenditures pursuant to section 29 of the *Financial Administration Act* for payments pursuant to guar-tees under the Spring credit advance program	12,290,783	...	...	...
...	...	216,400	135	216,535	Contributions under the Agri-food assistance program	216,534	1	...	436,114
...	...	...	...	...	Items not required for the current year	...	...	...	54,704,000
	1,259,100,000	620,771,946	13,156,798	1,893,028,744		1,810,548,742	82,480,002	...	1,745,577,810
					Sound departmental management				
	8,000	...	(8,000)	...	Contribution to the Canada Safety Council in support of National Farm Safety Week	...	...	...	7,000
...	...	36,000	357,000	393,000	Contributions under the Agri-food assistance program	393,000			300,000
	8,000	36,000	349,000	393,000		393,000			307,000
...	**1,281,011,000**	**625,158,619**	**10,926,476**	**1,917,096,095**	**Total—Contributions**	**1,834,615,726**	**82,480,369**	...	**1,775,893,109**
					Departmental Summary by Business Line				
600,000	13,198,000	729,673	1,354,319	15,881,992	Expanding markets	15,281,992	...	600,000	17,933,191
...	9,942,000	3,621,000	(4,403,194)	9,159,806	Innovating for a sustainable future	9,159,439	367	...	15,034,418
...	1,297,200,000	620,771,946	8,584,348	1,926,556,294	Strong foundation for the sector and rural communities	1,844,076,292	82,480,002	...	1,772,905,233
...	8,000	36,000	349,000	393,000	Sound departmental management	393,000	...	...	307,000
600,000	**1,320,348,000**	**625,158,619**	**5,884,473**	**1,951,991,092**	**Total Department**	**1,868,910,723**	**82,480,369**	**600,000**	**1,806,179,842**
					Canadian Food Inspection Agency				
					Contributions				
					Food safety				
...	125,000	...	846,302	971,302	Contributions in support of those initiatives that contribute to the improvement, advancement and promotion of the federal inspection system	971,302	...	...	411,921
					Animal health				
...	112,000	...	(99,527)	12,473	Contribution to the provinces in accordance with the rabies indemnification regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals dying as a result of rabies infection	12,473	...	...	15,278
...	7,000	...	12,808	19,808	Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	19,808	...	...	40,428
...	1,500,000	33,500,000	(8,466,504)	26,533,496	(S) Compensation payments in accordance with requirements established by regulations under the *Health of Animals Act* and the *Plant Protection Act*, and authorized pursuant to the *Canadian Food Inspection Agency Act*	26,533,496	...	...	15,306,892
...	1,619,000	33,500,000	(8,553,223)	26,565,777		26,565,777	...	...	15,362,598

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Plant protection				
		...	558,373	558,373	(S) Compensation payments in accordance with requirements established by regulations under the *Health of Animals Act* and the *Plant Protection Act*, and authorized pursuant to the *Canadian Food Inspection Agency Act*	558,373			
...	1,744,000	33,500,000	(7,148,548)	28,095,452	**Total Program**	28,095,452	...	...	15,774,519
600,000	1,322,092,000	658,658,619	(1,264,075)	1,980,086,544	**Total Ministry**	1,897,006,175	82,480,369	600,000	1,821,954,361

(S) Statutory transfer payment

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Innovating for a sustainable future	14,100,000	13,942,061	13,992,663
Strong foundation for the sector and rural communities	8,500,000	8,788,956	8,342,778
Sound departmental management			
Canadian Pari-Mutuel Agency Revolving Fund	14,011,000	14,121,391	14,921,795
Total Department—Budgetary	**36,611,000**	**36,852,408**	**37,257,236**
Canadian Dairy Commission			
Non-budgetary (respendable receipts)			
Canadian Dairy Commission			
Loan repayments	...	189,185,000	148,444,000
Total Program—Non-budgetary	**...**	**189,185,000**	**148,444,000**
Canadian Food Inspection Agency			
Budgetary (respendable revenues)			
Food safety	36,470,351	36,470,351	...
Animal health	8,034,236	8,034,236	...
Plant protection	8,356,040	8,356,040	...
Safe food, market access and consumer protection	...	...	52,755,755
Total Program—Budgetary	**52,860,627**	**52,860,627**	**52,755,755**
Canadian Grain Commission			
Budgetary (respendable revenues)			
Canadian Grain Commission			
Canadian Grain Commission Revolving Fund	41,689,000	43,583,590	45,088,640
Total Program—Budgetary	**41,689,000**	**43,583,590**	**45,088,640**

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Farm Credit Canada (1)			
Non-budgetary (respendable receipts)			
Farm Credit Canada			
Loan repayments—Section 12		578,490,795	226,112,951
Total Program—Non-budgetary	...	**578,490,795**	**226,112,951**
Total Ministry—			
Budgetary	**131,160,627**	**133,296,625**	**135,101,631**
Non-budgetary	**...**	**767,675,795**	**374,556,951**

(1) Formerly Farm Credit Corporation.

Revenues

	Current year	Previous year
	$	$
Department		
Non-tax revenues—		
Return on investments [1]		
Loans, investments and advances		
Farm Credit Canada	61,654,956	60,757,760
Farm syndicates loan fund		4,804
Canadian Dairy Commission	2,080,178	2,334,725
Agricultural service centres	11,479	28,294
Construction of multi-purpose exhibition buildings	86,393	399,038
	63,833,006	63,524,621
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	116,317,981	21,198,669
Adjustments to prior year's payables	4,805,047	880,378
	121,123,028	22,079,047
Sales of goods and services—		
Rights and privileges	4,788,991	4,265,152
Lease and use of public property	1,096,809	1,285,348
Services of a regulatory nature	1,180,390	592,585
Services of a non-regulatory nature	450,238	470,329
Sales of goods and information products	117,883	259,063
Other fees and charges	1,515,685	1,584,463
	9,149,996	8,456,940
Proceeds from the disposal of surplus Crown assets	3,857,786	3,669,526
Miscellaneous non-tax revenues—		
Net Income Stabilization Account	...	35,241
Sundries	3,346,751	6,967,096
	3,346,751	7,002,337
Total Department	**201,310,567**	**104,732,471**
Canadian Food Inspection Agency		
Non-tax revenues—		
Sales of goods and services—		
Services of a regulatory nature	(139,930)	...
Other fees and charges	1,400	...
	(138,530)	...

	Current year	Previous year
	$	$
Proceeds from the disposal of surplus Crown assets	357,631	360,150
Miscellaneous non-tax revenues	773,926	561,374
Total Program	993,027	**921,524**
Canadian Grain Commission		
Tax revenues—		
Goods and services tax		2,678,726
Total tax revenues	...	**2,678,726**
Non-tax revenues—		
Sales of goods and services—		
Services of a regulatory nature	*(3,567,792)*	...
Services of a non-regulatory nature	*(568,623)*	...
Sales of goods and information products	*(187)*	...
Other fees and charges—		
Gain on exchange valuation	979	...
Deferred revenues	(335,563)	...
	(334,584)	...
	(4,471,186)	...
Proceeds from the disposal of surplus Crown assets	160,964	...
Total non-tax revenues	**(4,310,222)**	**...**
Total Program	**(4,310,222)**	**2,678,726**
Ministry Summary		
Tax revenues—		
Goods and services tax	...	2,678,726
Total tax revenues	...	2,678,726
Non-tax revenues—		
Return on investments	63,833,006	63,524,621
Refunds of previous years' expenditures	121,123,028	22,079,047
Sales of goods and services	4,540,280	8,456,940
Proceeds from the disposal of surplus Crown assets	4,376,381	4,029,676
Miscellaneous non-tax revenues	4,120,677	7,563,711
Total non-tax revenues	197,993,372	105,653,995
Total Ministry	**197,993,372**	**108,332,721**

[1] Interest unless otherwise indicated.

SECTION 3

2001-2002

PUBLIC ACCOUNTS OF CANADA

Canada Customs and Revenue Agency

CONTENTS

	Page
Program objectives and business line descriptions	3.2
Ministry summary	3.3
Program by business line	3.4
Transfer payments	3.5
Details of respendable amounts	3.5
Revenues	3.6

Objectives

To collect revenues and administer tax laws for the federal government and for certain provinces and territories; to provide border services and administer legislation governing international trade and travel; and to deliver certain social and economic benefits programs to Canadians, through the tax system.

Business Line Descriptions

Tax services

Activities that inform clients of their rights and entitlements, and assist them in meeting their obligations; registration, processing and assessment of client returns; research in support of tax services including: policy development, risk assessment, legislative change, the application of technology and new business opportunities; maintains an effective debt management service, which includes accounts receivable and source deductions; activities that identify and determine underlying causes of non-compliance and the undertaking of corrective actions; and investigates, and as appropriate, prosecutes suspected cases of fraudulent non-compliance.

Benefit programs and other services

Administers and delivers federal income-based support programs to individuals; administers and delivers provincial income-based support programs to individuals; and provides tax and/or customs related services for other levels of government and/or public sector organizations.

Appeals

Provides clients with a fair and impartial review of their disagreements with Agency decisions involving tax, customs, employment insurance, Canada Pension and trade administration issues; manages (in cooperation with Justice Canada) the handling of cases when clients appeal any of the Branch's decisions to court; manages the program which enables clients to voluntarily correct any deficiencies in reporting to the Agency on their tax, duty and tariff obligations; and coordinates initiatives which support and strengthen the fairness of Agency programs.

Customs services

Facilitating the movement of goods and travellers while protecting Canadian business and society through immigration control, and contraband and other examinations which are based on targeting and risk assessment; on-site compliance audits and other reviews which occur after the goods have entered the country, including exporter origin audits; client communication, outreach and promotional services, including developing and implementing service standards; protecting Canadian industries from unfair trade practices and injury caused by the dumping or subsidizing of goods imported into Canada; administering and influencing the development of Canadian laws that govern international trade and travel; administering and contributing to the design of international trade agreements; sharing best practices; and harmonizing processes with other countries' customs administrations.

Corporate management and direction

Provides strong leadership through the establishment and maintenance of a modern, progressive human resources regime, including the use of leading edge technologies, an integrated business planning and competency-based approach, a new approach to dispute resolution and tailor-made classification standard; provides strong leadership regarding new finance and administration responsibilities associated with the creation of the Agency while providing direction in the provision of existing financial and resource management services, resource utilization, office systems, security and laboratory services; manages and promotes a cohesive approach to information technology to achieve improved client service and accessibility while contributing to reduced costs by integrating current and new efforts across business lines; supports and strengthens relationships with provinces, territories, other government departments and international agencies while pursuing opportunities to establish new partnerships and alliances; and maintains and strengthens our management framework including modern comptrollership, planning, decision-making, review and accountability practices. Leads and directs efforts to enhance the effectiveness of our management systems and processes and the quality of corporate information, all of which support transparent management for results.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
177,382,704 (2)	2,188,113,000			2,365,495,704	1	Operating expenditures				
		287,870,689	...	287,870,689	1a	Operating expenditures				
		92,877,158	...	92,877,158	1b	Operating expenditures				
			117,588,153	117,588,153		Transfer from: TB Vote 5 (1)				
		...	15,216,000	15,216,000		TB Vote 10 (1)				
			56,080,000	56,080,000		TB Vote 15 (1)				
177,382,704	2,188,113,000	380,747,847	188,884,153	2,935,127,704		Total—Vote 1	2,759,277,209	3,148,041	172,702,454	3,875,975,113
3,732,803	13,727,000	...	...	17,459,803	5	Capital expenditures				
...	...	9,776,000	...	9,776,000	5a	Capital expenditures				
3,732,803	13,727,000	9,776,000	...	27,235,803		Total—Vote 5	26,744,764	...	491,039	9,999,914
2,702,236	110,326,000	...	...	113,028,236	10	Contributions	108,125,558	...	4,902,678	118,953,137
	52,122	...	15,866	67,988	(S)	Minister of National Revenue—Salary and motor car allowance	67,988	...		51,597
	29,664,000	...	1,291,607	30,955,607	(S)	Spending of revenues received through the conduct of its operations pursuant to section 60 of the *Canada Customs and Revenue Agency Act*	30,955,607	...	...	37,035,093
...	374,347,000	...	15,753,000	390,100,000	(S)	Contributions to employee benefit plans	390,100,000	...	...	414,548,000
	125,000,000	...	25,617	125,025,617	(S)	Children's special allowance payments (*Children's Special Allowances Act*)	125,025,617	...	...	102,688,928
152,200			327,375	479,575	(S)	Spending of proceeds from the disposal of surplus Crown assets	479,575	...	...	638,252
...	...	...	3,425	3,425	(S)	Refunds of amounts credited to revenues in previous years	3,425	...	...	...
...	...	...	714,345	714,345	(S)	Court awards	714,345	...	...	830,823
183,969,943	**2,841,229,122**	**390,523,847**	**207,015,388**	**3,622,738,300**		**Total Ministry—Budgetary**	**3,441,494,088**	**3,148,041**	**178,096,171**	**4,560,720,857**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5–Government contingencies.
Treasury Board Vote 10–Government-wide initiatives.
Treasury Board Vote 15–Compensation adjustments.

(2) In 2000-2001, an amount of $399,000 was reported in the "Available for use in subsequent years" column; it should have been reported in the "Lapsed or (overexpended)" column.

Program by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Tax services	1,907,701,780	1,844,012,521	...		113,028,236	108,125,558	103,176,679	96,676,530	...		1,917,553,337	1,855,461,549
Benefit programs and other services	128,697,911	96,029,297	...		125,025,617	125,025,617	380,000	380,000	...		253,343,528	220,674,914
Appeals	88,548,213	81,446,232	...		...	...	6,394,000	6,394,000	...		82,154,213	75,052,232
Customs services	574,991,009	533,444,462	27,235,803	26,744,764	...	...	...	...	...	...	602,226,812	560,189,226
Corporate management and direction	807,583,205	767,589,167	...		...	...	40,122,795	37,473,000	...	..	767,460,410	730,116,167
Sub-total	3,507,522,118	3,322,521,679	27,235,803	26,744,764	238,053,853	233,151,175	150,073,474	140,923,530	...	...	3,622,738,300	3,441,494,088
Revenues netted against expenditures	(150,073,474)	(140,923,530)	...	...	...	...	(150,073,474)	(140,923,530)	...	...	...	...
Total Ministry—												
Budgetary	**3,357,448,644**	**3,181,598,149**	**27,235,803**	**26,744,764**	**238,053,853**	**233,151,175**	**...**	**...**	**...**	**...**	**3,622,738,300**	**3,441,494,088**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Grants				
					Benefit programs and other services				
...	**125,000,000**	...	25,617	**125,025,617**	(S) Children's special allowance payments	**125,025,617**	...	...	**102,688,928**
					Contributions				
					Tax services				
2,702,236	**110,326,000**	...	...	**113,028,236**	Contributions to the Province of Quebec in respect of the joint administration costs of federal and provincial sales taxes	**108,125,558**	...	**4,902,678**	**118,953,137**
					Ministry Summary by Business Line				
2,702,236	110,326,000	...	...	113,028,236	Tax services	108,125,558	...	4,902,678	118,953,137
...	125,000,000	...	25,617	125,025,617	Benefit programs and other services	125,025,617	...	...	102,688,928
2,702,236	**235,326,000**	...	**25,617**	**238,053,853**	**Total Ministry**	**233,151,175**	...	**4,902,678**	**221,642,065**

(S) Statutory transfer payment

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Budgetary (respendable revenues)			
Canada Pension Plan	69,500,474	62,680,000	49,711,526
Employment insurance	80,573,000	78,243,530	83,086,000
Total Ministry—Budgetary	**150,073,474**	**140,923,530**	**132,797,526**

Revenues

	Current year	Previous year
	$	$
Tax revenues—		
Income tax—		
Personal—		
Deductions at source	48,793,535,549	53,057,073,802 [1]
Other collections	34,996,092,222	30,248,072,945
	83,789,627,771	*83,305,146,747*
Corporation	24,084,491,612	28,024,650,474
Non-resident	2,628,015,604	2,705,658,083
Other	1,521,516,190	1,606,576,257
	112,023,651,177	115,642,031,561
Goods and services tax (GST)/Harmonized sales tax (HST)	62,240,924,540	60,814,365,228
GST on billed goods and services	59,162	71,139
Credit to persons	(2,963,731,525)	(2,901,708,498)
	59,277,252,177	*57,912,727,869*
Less: Government tax remission order	1,277,837,211	1,007,980,590
refunds rebates	30,956,420,519	30,164,935,160
Harmonized sales tax—Transfer to provinces	2,133,467,801	1,843,626,815
	34,367,725,531	*33,016,542,565*
	24,909,526,646	24,896,185,304
Sales tax—		
Domestic	148,723	(1,094,166)
Tax on insurance premiums [2]	3,417,588	802,365
	3,566,311	*(291,801)*
Less: drawbacks	2,985	29,688
refunds and rebates	9,346,096	34,246,234
	9,349,081	*34,275,922*
	(5,782,770)	(34,567,723)
Sales tax—Inventory rebate	(10,000)	(3,550)
	(5,772,770)	(34,564,173)
Customs import duties	3,265,393,071	3,005,774,280
Provincial taxes	39,458,112	38,469,730
	3,304,851,183	*3,044,244,010*
Less: drawbacks	66,597,949	76,991,397
refunds	182,173,610	121,465,523
provincial refunds and transfers	38,373,564	38,599,550
	287,145,123	*237,056,470*
	3,017,706,060	2,807,187,540

	Current year	Previous year
	$	$
Excise duties—		
Matured spirits	379,318,586	386,375,915
Unmatured spirits	2,777,237	2,041,811
Beer	775,882,795	548,008,048
Spirit coolers	13,717,483	8,872,607
Cigarettes	1,156,712,422	1,177,973,088
Cigars	223,804	2,263,748
Manufactured tobacco	82,415,990	82,676,800
Canadian raw leaf tobacco	57,038	120,113
Licences and miscellaneous	74,443	2,489,571
	2,411,179,798	*2,210,821,701*
Less: refunds	87,382,030	5,369
	2,323,797,768	2,210,816,332
Petroleum and gas revenue tax—		
Petroleum and gas	...	(2,156,586)
Excise tax—Motive fuel—Gasoline	4,312,725,813	4,309,569,487
Less: refunds	2,146,527	2,596,411
	4,310,579,286	4,306,973,076
Excise tax—Aviation gasoline and diesel fuel—		
Aviation gasoline and jet fuel	42,343,396	64,577,793
Diesel fuel	408,920,943	436,496,676
	451,264,339	*501,074,469*
Less: rebates	3,918,625	606,924
	447,345,714	500,467,545
Other excise taxes and duties—		
Manufacturers' taxes—		
Cigarettes	1,176,268,247	830,573,973
Cigars	17,416,622	23,967,566
Tobacco	76,438,415	40,069,523
Tobacco products inventory rebate	2,692	12,562
Jewellery	81,285,037	97,579,059
Automobiles	5,578,549	9,009,715
Smokers' accessories	35,786,267	24,207,834
Automotive air conditioners	150,066,084	145,027,801
Wines	143,739,148	144,142,196
Sundries	4,631,740	4,336,850
	1,691,212,801	*1,318,927,079*

Revenues—*Concluded*

	Current year	Previous year
	$	$
Less: drawbacks	300,041	537,776
other refunds	50,253,731	52,401,593
	50,553,772	*52,939,369*
	1,640,659,029	1,265,987,710
Total tax revenues	**148,667,492,910**	**151,592,928,309**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	2,978,633	934,626
Adjustments to prior year's payables	1,593,525	10,117,156
	4,572,158	11,051,782
Sales of goods and services—		
Rights and privileges—		
Duty free shops	5,530,819	5,568,019
Brokers licence fees	377,999	388,200
Customs warehouse fees	1,248,771	1,137,135
Sundries	241,151	95,743
	7,398,740	*7,189,097*
Lease and use of public property	*645,276*	*669,136*
Services of a regulatory nature—		
Ruling fees	2,086,050	1,478,957
Sundries	1,156,493	729,788
	3,242,543	*2,208,745*
Services of a non-regulatory nature—		
Administration of provincial programs	20,634,467	24,246,009
Special services fees	1,806,999	1,859,785
Sundries	548,901	845,947
	22,990,367	*26,951,741*
Sales of goods and information products—		
Sale of unclaimed goods, seals, etc.	70,255	65,465
Sundries	...	2,143
	70,255	*67,608*
Other fees and charges	*322,040*	*366,204*
	34,669,221	37,452,531
Proceeds from the disposal of surplus Crown assets	327,375	639,632
Miscellaneous non-tax revenues—		
Revenues from fines—		
Fines and forfeitures	8,565,387	14,931,402
Port seizures	7,683,842	11,209,070
Investigation services seizures	984,576	791,228
Customs seizures	(171,810)	(670,010)
	17,061,995	*26,261,690*
Sundries—		
Recovery of employee benefits	25,512,465	26,300,901
Other	3,028,160	5,060,453
	28,540,625	*31,361,354*
Interest and penalties earned on revenues—		
Penalties—GST	92,442,774	87,641,480
Other	4,079,141	4,289,363
Interest—GST	74,684,183	70,293,368
Other	8,154,044	11,547,556
Interest paid on tax refunds—		
GST	(45,217,171)	(41,328,280)
Other	(8,583,672)	(38,063,480)
Interest on non-tax revenues—Other	11,299	11,126
	125,570,598	*94,391,133*
	171,173,218	152,014,177
Total non-tax revenues	**210,741,972**	**201,158,122**
Total Ministry	**148,878,234,882**	**151,794,086,431**

---

(1) Previous year's figures have been restated. Details can be found in note 3 iv in Section 1 of Volume I.

(2) Under Part I of the *Excise Tax Act*, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof to transact the business of insurance. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.

SECTION 4

2001-2002

PUBLIC ACCOUNTS OF CANADA

Canadian Heritage

Department
Canada Council for the Arts
Canadian Broadcasting Corporation
Canadian Film Development Corporation
Canadian Museum of Civilization
Canadian Museum of Nature
Canadian Radio-television and Telecommunications Commission
National Archives of Canada
National Arts Centre Corporation
National Battlefields Commission
National Capital Commission
National Film Board
National Gallery of Canada
National Library
National Museum of Science and Technology
Parks Canada Agency
Public Service Commission
Status of Women—Office of the Co-ordinator

CONTENTS

	Page
Program objectives and business line descriptions . . .	4.2
Ministry summary	4.8
Programs by business line	4.16
Transfer payments	4.19
Details of respendable amounts	4.26
Revenues	4.27

Department

Objectives

To build a strong society in which Canadians participate, celebrate and give expression to their values and heritage.

Business Line Descriptions

Cultural development and heritage

Cultural development and heritage helps create an environment in which Canada's heritage is preserved and made accessible, artistic expression can flourish, cultural markets develop thereby ensuring the availability of, and access to, Canadian arts, heritage, broadcasting products and services. This is achieved through a broad mix of activities and programs, instruments and institutions, including international agreements, cultural agencies, special operating agencies, legislation and regulations.

Canadian identity

Canadians share an identity based on common values and characteristics. Drawing strength from their diversity of languages, cultural heritage, ethnic origins and regional ties, their vision of Canada is one where everyone contributes to build a proud cohesive society.

Canadian identity fosters knowledge and appreciation of Canadian institutions and achievements, Canadian symbols and the values they represent, the linguistic duality, the multicultural character and the contribution of Aboriginal peoples. It promotes civic participation and voluntarism, social justice, mutual understanding, human rights, the learning of both official languages, excellence in sport and recognition for Canadian athletes, and the commemoration of national events as means of taking part in strengthening and celebrating Canada.

Corporate management

Corporate management provides strategic advice, services and products associated with: strategic planning and policy coordination; financial management; human resources management; information management; communications and public affairs; corporate reviews; administrative support; and regional program delivery support. In addition, it promotes Canadian Heritage activities through coordination with portfolio agencies, active exchanges with central agencies, other government departments, the provinces, territories and the international community. It also coordinates Canada's participation in international expositions.

Canada Council for the Arts

Objectives

To foster and promote the study and enjoyment of, and the production of works in, the arts and to coordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad.

Canadian Broadcasting Corporation

Objectives

To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and be primarily Canadian in content and character.

Canadian Film Development Corporation

Objectives

To foster and promote the development of feature film and television industries in Canada.

Canadian Museum of Civilization

Objectives

To increase, throughout Canada and internationally, interest in, knowledge and critical understanding of and appreciation and respect for human cultural achievements and human behaviour by establishing, maintaining and developing for research and posterity a collection of objects of historical or cultural interest, with special but not exclusive reference to Canada, and by demonstrating those achievements and behaviour, the knowledge derived from them and the understanding they represent.

Canadian Museum of Nature

Objectives

To increase, throughout Canada and internationally, interest in, knowledge of and appreciation and respect for the natural world by establishing, maintaining and developing for research and posterity a collection of natural history objects, with special but not exclusive reference to Canada, and by demonstrating the natural world, the knowledge derived from it and the understanding it represents.

Canadian Radio-television and Telecommunications Commission

Objectives

To ensure that Canadians have access to integrated communications services and, to the resulting economic, social and cultural benefits, through balanced regulation, monitoring and dialogue with the public, in accordance with the *Broadcasting Act*, the *Telecommunications Act* and related legislation.

Business Line Descriptions

Regulation of communications in the public interest

The CRTC regulates broadcasting undertakings and telecommunications service providers and common carriers, to handle matters subject to the *Broadcasting Act*, the *Telecommunications Act* and related legislation in the communications sectors under federal jurisdiction.

Among other things, the CRTC:

- develops strategies to ensure the presence of Canadian content as well as access to a broad selection of analog and digital communications services;
- ensures that Canadians have access to a variety of high-quality communications services, at reasonable prices;
- facilitates the transition to fair, sustainable competition in the communications sector; and
- regulates when the public interests is not being served in a competitive environment.

To accomplish this, the CRTC:

- evaluates, analyses and processes applications from broadcasting undertakings and telecommunications carriers;
- promotes the participation of the Canadian public in its decision-making process, by holding public proceedings;
- hears complaints from consumers, and conducts investigations;
- uses dispute resolution to settle issues involving a communications company and other parties;
- supervises the Canadian broadcasting and telecommunications systems;
- ensures compliance with the statutes, regulations and conditions of licence;
- examines transfers of ownership and control of undertakings;
- develops regulations, and makes decisions on any matter concerning applications from undertakings and regulatory frameworks; and
- identifies important issues affecting the regulation of broadcasting and telecommunications.

National Archives of Canada

Objectives

To preserve the collective memory of the nation and of the Government of Canada, and to contribute to the protection of rights and the enhancement of a sense of national identity:

- by acquiring, conserving and providing access to private and public records of national significance, and serving as the permanent repository of records of federal government institutions and of ministerial records;
- by facilitating the management of records of federal government institutions and of ministerial records; and
- by exercising shared leadership in supporting and developing the Canadian and international archival community.

Business Line Descriptions

Acquisition and holdings management

Acquire, control and preserve federal government records of long-term historical value and records from the private sector which document the development of Canada and are of enduring value.

Management of government information

Review, assess, monitor and process records retention and disposal authorities for federal institutions; assist them in managing their information; and secure, retrieve and dispose of records that remain under the control of government institutions.

Services, awareness and assistance

Facilitate access to the holdings of the National Archives, provide Canadians with information about the National Archives, its holdings and services and encourage and assist archives, archival activities and the Canadian archival community.

Corporate services

Provide strategic planning, policy coordination and review services to the National Archives; provide human, financial, security, materiel and accommodation services to the National Archives and the National Library of Canada, including the delivery of new accommodation for the National Archives; and provide information management and technology services to the National Archives.

National Arts Centre Corporation

Objectives

To promote the development of the performing arts and operate and maintain the Centre.

National Battlefields Commission

Objectives

Conserve and develop the historic and urban parks that make up the national battlefields in the city of Quebec and its surrounding area.

Business Line Descriptions

Conservation and development

The actions of the Commission are grouped in only one business line designated "Conservation and development" which is subdivided into three service lines:

- conservation, comprising the following units:
  - maintenance, which sees to maintenance of the site, its furnishings, buildings, and infrastructure; provides for a safe and stable environment; minimizes wear and tear and deterioration; and slows down or prevents damage;
  - landscaping, which is responsible for landscaping, horticultural and arboricultural activities;
  - surveillance and security, which sees to it that regulations regarding peace and public order are respected; enforces traffic and parking regulations; ensures the safety of site users; and provides for surveillance of the Commission's premises and properties;
- development, comprising the following units:
  - visitor reception and information, which is responsible for reception of visitors, park users, and organizations that hold activities on the site, and also handles information to the public and reservations;
  - educational interpretation, which is responsible for educational interpretative activities for the school and playground clientele and the public at large;
  - communications, which is responsible for promoting activities and services and ensuring the visibility of the Commission and the federal government;
- administration, which includes management, and administrative and financial services.

National Capital Commission

Objectives

To promote Canadian pride and unity through our National Capital. This is achieved by using the Capital to communicate Canada to Canadians; making the Capital a meeting place; and safeguarding and preserving the Capital for future generations.

National Film Board

Objectives

To produce audiovisual works that reflect Canadian realities and perspectives while innovating in various aspects of filmmaking, and to distribute and provide access to these audiovisual works.

Business Line Descriptions

National Film Board operations

The NFB is a cultural agency reporting to the Minister of Canadian Heritage. It is administered by a Board of Trustees appointed by the Governor General in Council and chaired by the Government Film Commissioner.

The NFB is an integrated producer-distributor which develops, writes, shoots, finishes, promotes, markets, sells and distributes film and multimedia products. Its main production and distribution centre is located in Montreal but it also has offices in Halifax, Moncton, Toronto, Winnipeg, Edmonton and Vancouver and maintains offices in Paris, London and New York for the international marketing of its products. To deliver its program, it uses in-house staff and freelancers and also works with public- and private-sector production and distribution partners when necessary.

Although it is autonomous and traditionnaly has an arm's length relationship with the Government, this public film institution contributes in various ways to Canadian cultural policy objectives by producing socially and culturally relevant films, providing Canadian audiovisual materials for the educational sector, directly supporting various Canadian government initiatives at home and abroad, conserving and promoting access to Canada's rich audiovisual heritage, supporting new filmmaking talent, promoting the development of regional and diversity cinema, forging strategic alliances with the private and public sectors, promoting canadian culture abroad and encouraging research and experimentation in communication technologies.

National Gallery of Canada

Objectives

To develop, maintain and make known throughout Canada and internationally, a collection of works of art, both historic and contemporary, with special but not exclusive reference to Canada; and to further knowledge, understanding and enjoyment of art in general among all Canadians.

National Library

Objectives

To enable Canadians to know their country and themselves through their published heritage and to provide an effective gateway to national and international sources of information.

Business Line Descriptions

Canadiana collections and Access services

Build and preserve a comprehensive collection of published Canadiana to serve as an information and cultural resource for Canadians both now and in the future; build a bibliographic database to serve as a comprehensive record of Canadian publishing output, to facilitate access to the collection, and to assist libraries, the book trade and other information providers in identifying, acquiring and making available Canadiana materials; provide reference, research and referral services to Canadians and to Canadian libraries based on the Library's Canadiana collection, several collections of wider scope supporting Canadian studies and staff expertise – all of which ensure a wide range of client services that are integral to the Library's support of the study of Canada; sponsor exhibitions, readings, lectures, concerts and other events in order to provide Canadians with opportunities to explore, understand and appreciate their cultural heritage.

Library networking

Facilitate public access to information on National Library's holdings as well as the holdings of other libraries in Canada; work with libraries throughout Canada to develop and implement appropriate policies, procedures, standards, products and systems to support resource sharing among libraries; coordinate cooperative library services among the departments and agencies of the federal government and provide strategic policy and professional support for library development and coordination in Canada and at the international level.

Corporate and branch administration

Provide support for the Office of the National Librarian, corporate policy and strategic planning, internal audit, program evaluation, information resource management, office systems, corporate communications and branch administration. Administrative services, accommodation services, personnel and financial services operate as a common service for both the National Library and the National Archives of Canada.

National Museum of Science and Technology

Objectives

To foster the scientific and technological literacy of Canadians through the preservation and promotion of Canada's scientific and technological heritage.

Parks Canada Agency

Objectives

To protect and present nationally significant examples of Canada's natural and cultural heritage, and foster public understanding, appreciation and enjoyment in ways that ensure their ecological and commemorative integrity for present and future generations.

Business Line Descriptions

Stewardship of national heritage places

- Identifying and establishing national heritage places.
- Managing and protecting the natural and cultural resources in Canada's heritage places, while respecting the obligations in aboriginal treaties and new park agreements.
- Collaborating with national and international stakeholders in fostering and advocating heritage protection and presentation.
- Communicating the key messages of national significance by providing educational opportunities.

Use and enjoyment by Canadians

- Providing appropriate quality recreation opportunities, products and services.
- Practising appropriate marketing and building mutually beneficial relations with key client groups.
- Developing close cooperative relations with clients and stakeholders.
- Engaging Canadians to participate and be involved as volunteers and active supporters.

- Creating opportunities for shared stewardship of national heritage places.
- Raising awareness of ecological and commemorative benefits and values.

Corporate services

- Developing and implementing procedures, systems, tools and innovative management practices in financial and people management to allow for effective and efficient management of the Parks Canada Agency.
- Preparing analysis and reports to support decision making.
- Preparing documentation and submissions for central agencies and Parliament.

Public Service Commission

Objectives

The corporate level strategic objectives of the Public Service Commission (PSC) are within its legislative mandate to assist in providing Canadians with:

- a highly competent, non-partisan, professional Public Service appointed on the basis of merit;
- a representative Public Service workforce;
- a Public Service which understands and is able to apply democratic, ethical, and professional values;
- a Public Service which builds on its competencies through development and continuous learning;
- the recognition and sustaining of a non-partisan Public Service as a cornerstone of the governance system; and
- a PSC which is an independent champion and steward of the principles of a professional Public Service, in the public interest.

Business Line Descriptions

Resourcing

The Resourcing business line encompasses activities in support of delegated and non-delegated staffing. These activities are program development, administration of staffing delegation, establishment of tests and standards for selection, administration of staffing priorities, recruitment and promotion, and diversity and employment equity initiatives. The business line also includes resourcing, exchanges and development programs for the Executive Group.

In addition, the business line is responsible for the delivery of the employment equity initiatives and corporate development programs on behalf of Treasury Board.

Learning

The Learning business line is composed of two main service lines: language training and professional development for non-executives.

Language training assesses the potential for success of employees who are eligible for language training; provides mandatory and discretionary language training in both official languages and related orientation, and language training services. It provides for the development and design of second-language courses and tools to meet the job-related linguistic requirements of departments and a range of advisory, informational and coordinating services related to language training.

The PSC provides a range of learning products and services to key communities such as policy analysts, middle-management and supervisors, human resources specialists, comptrollership, communications analysts and others. The emphasis is on corporate learning messages (such as the machinery of government and values and ethics) and on products unique to government learning, not on work specific training which is the responsibility of departments. The PSC provides training services in both official languages to federal public servants across Canada in response to Treasury Board policies and departmental demands.

As the PSC repositions, its focus on learning will shift to a more strategic use of resources, concentrating on the design and development of new learning products and services, which respond to the strategic directions of the Treasury Board Secretariat Advisory Committee (TBSAC), and a second order governance structure, the Learning Advisory Panels for each strategic professional community.

Recourse

The Recourse business line hears appeals by public servants against alleged breaches of the *Public Service Employment Act* and Regulations on matters such as appointment and promotion. Recourse is also responsible for the investigation of complaints and irregularities in the resourcing process that are not subject to appeal, for the investigation of complaints of harassment in the workplace and for conciliating settlements where complaints are upheld. Training, advice and assistance are also provided to departments, unions, other organizations, and individuals.

Policy, research and outreach

This business line provides the capacity to measure, report, provide advice, and deliver policy in areas within the PSC's mandate. Services related to this business line will be delivered through the Policy, Research and Communications Branch.

This business line will support the medium and long-term positioning of the PSC through: strategic analysis and research, environmental scanning, and liaison with stakeholders, especially on issues related to the PSC's role as independent champion and steward of a professional, non-partisan, and representative public service, and key public administration values.

In support of this role, the business line will also enhance and coordinate the knowledge base of the PSC. The activities of the business line will supply strategic information to the Commission and ultimately to Parliament (via the PSC's annual report) through the monitoring, assessment and review of PSC programs and policies and through the monitoring of the health of the Public Service in the areas related to the PSC's mandate.

Functions related to outreach, such as reporting to Parliament, the Government and its central agency advisors on PSC matters at a strategic level, liaison and information sharing between provincial, federal, and international policy actors in areas related to the mandate and delegated responsibilities of the Public Service Commission, will be carried out through the Policy, research and outreach business line.

Corporate services

The Corporate services business line includes the activities of the President and Commissioners; management systems and policies; finance, human resources management, informatics, internal audit and internal evaluation and other administrative and support services.

Status of Women–Office of the Co-ordinator

Objectives

To promote equality of women in all spheres of Canadian life.

Business Line Descriptions

Promoting gender equality

To promote gender equality and the full participation of women in the economic, social, cultural and political life of the country; the promotion of the advancement of women in collaboration with federal government departments and agencies, local, provincial, and territorial governments, non-governmental organizations, industry and educational and health authorities; the provision of grants to support initiatives of women's and other voluntary organizations working toward the equality of women, the provision of technical information and support to the public, client groups and organizations to increase awareness of and facilitate action at local, regional and national levels to advance women's equality; and the funding of independent research on public policies that affect women and their advancement toward equality, and collaboration with other countries and multinational organizations to advance public policy on gender equality.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
	147,034,000			147,034,000	1	Operating expenditures				
		29,319,978		29,319,978	1a	Operating expenditures				
		41,076,810	...	41,076,810	1b	Operating expenditures				
	...		3,285,698	3,285,698		Transfer from: TB Vote 10 (1)				
	...		6,709,000	6,709,000		TB Vote 15 (1)				
...	147,034,000	70,396,788	9,994,698	227,425,486		Total—Vote 1	220,764,360	6,661,126	...	192,822,252
...	787,191,568	...	...	787,191,568	5	Grants and contributions				
...	...	39,799,262	...	39,799,262	5a	Grants and contributions				
...	...	26,593,427	...	26,593,427	5b	Grants				
...	787,191,568	66,392,689	...	853,584,257		Total—Vote 5	849,007,584	4,576,673	...	767,901,546
...	930,000	...	71,121	1,001,121	(S)	Salaries of the Lieutenant Governors (*Salaries Act*)	1,001,121	...	...	984,500
...	550,000	...	23,492	573,492	(S)	Payments under the *Lieutenant Governors Superannuation Act*	573,492	...	...	508,546
...	182,000	...	(38,881)	143,119	(S)	Supplementary retirement benefits—Former Lieutenant Governors	143,119	...	...	132,674
...	52,122	...	(299)	51,823	(S)	Minister of Canadian Heritage—Salary and motor car allowance	51,823	...	...	51,597
...	16,232,000	...	683,000	16,915,000	(S)	Contributions to employee benefit plans	16,915,000	...	...	15,456,000
...	...	...	9,706	9,706	(S)	Spending of proceeds from the disposal of surplus Crown assets	7,509	...	2,197	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	1,562
...	952,171,690	136,789,477	10,742,837	1,099,704,004		Total budgetary	1,088,464,008	11,237,799	2,197	977,858,677
...	10,000	...	...	10,000	L10	Loans to institutions and public authorities under the *Cultural Property Export and Import Act*, section 35 (Gross)	...	10,000	...	...
						Total Department—				
...	**952,171,690**	**136,789,477**	**10,742,837**	**1,099,704,004**		**Budgetary**	**1,088,464,008**	**11,237,799**	**2,197**	**977,858,677**
...	**10,000**	**...**	**...**	**10,000**		**Non-budgetary**	**...**	**10,000**	**...**	**...**
						Canada Council for the Arts				
...	124,236,000	...	...	124,236,000	15	Payments to the Canada Council for the Arts				
...	...	25,900,000	...	25,900,000	15a	Payments to the Canada Council for the Arts				
...	...	3,469,729	...	3,469,729	15b	Payments to the Canada Council for the Arts				

...	...	...	281,000	281,000		Transfer from: TB Vote 5 (1)				
...	...	...	401,000	401,000		TB Vote 15 (1)				
...	...	...	(418)	(418)		Adjustment pursuant to section 37.1 of the *Financial Administration Act*				
...	124,236,000	29,369,729	681,582	154,287,311		Total—Vote 15	154,287,311	...	...	127,430,418
...	**124,236,000**	**29,369,729**	**681,582**	**154,287,311**		**Total Program—Budgetary**	**154,287,311**	**...**	**...**	**127,430,418**
						Canadian Broadcasting Corporation				
	795,664,000			795,664,000	20	Payments to the Canadian Broadcasting Corporation for operating expenditures				
...	...	62,500,000		62,500,000	20a	Payments to the Canadian Broadcasting Corporation for operating expenditures				
...	...		55,627,000	55,627,000		Transfer from TB Vote 15 (1)				
...	...		(15,169,999)	(15,169,999)		Transfer to Vote 30				
	795,664,000	62,500,000	40,457,001	898,621,001		Total—Vote 20	840,404,000	58,217,001		794,058,000
...	4,000,000	...	...	4,000,000	25	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	...	...	4,000,000
...	123,311,000	...	...	123,311,000	30	Payments to the Canadian Broadcasting Corporation for capital expenditures				
...	...	1	...	1	30b	Transfer of $15,169,999 from Canadian Heritage Vote 20				
...	...	...	15,169,999	15,169,999		Transfer from Vote 20				
...	123,311,000	1	15,169,999	138,481,000		Total—Vote 30	138,481,000	...	...	104,017,000
...	**922,975,000**	**62,500,001**	**55,627,000**	**1,041,102,001**		**Total Program—Budgetary**	**982,885,000**	**58,217,001**	**...**	**902,075,000**
						Canadian Film Development Corporation				
...	125,532,000		...	125,532,000	35	Payments to the Canadian Film Development Corporation				
...	...	...	72,000	72,000		Transfer from TB Vote 15 (1)				
...	125,532,000	...	72,000	125,604,000		Total—Vote 35	105,868,500	19,735,500	...	92,744,625
...	**125,532,000**	**...**	**72,000**	**125,604,000**		**Total Program—Budgetary**	**105,868,500**	**19,735,500**	**...**	**92,744,625**
						Canadian Museum of Civilization				
...	49,745,000	...	..	49,745,000	40	Payments to the Canadian Museum of Civilization for operating and capital expenditures				
...	...	1,834,000	...	1,834,000	40b	Payments to the Canadian Museum of Civilization for operating and capital expenditures				
...	...	...	287,198	287,198		Transfer from: TB Vote 5 (1)				
...	...	...	1,868,000	1,868,000		TB Vote 15 (1)				
...	49,745,000	1,834,000	2,155,198	53,734,198		Total—Vote 40	53,734,197	1	...	52,120,219
...	**49,745,000**	**1,834,000**	**2,155,198**	**53,734,198**		**Total Program—Budgetary**	**53,734,197**	**1**	**...**	**52,120,219**

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Canadian Museum of Nature				
	23,691,000			23,691,000	45	Payments to the Canadian Museum of Nature for operating and capital expenditures				
	...	2,135,000		2,135,000	45a	Payments to the Canadian Museum of Nature for operating and capital expenditures				
...	...	147,000	...	147,000	45b	Payments to the Canadian Museum of Nature for operating and capital expenditures				
...	...	...	27,586	27,586		Transfer from: TB Vote 5 (1)				
...	...	...	234,000	234,000		TB Vote 15 (1)				
...	23,691,000	2,282,000	261,586	26,234,586		Total—Vote 45	26,234,586	...	...	24,183,998
...	**23,691,000**	**2,282,000**	**261,586**	**26,234,586**		**Total Program—Budgetary**	**26,234,586**	**...**	**...**	**24,183,998**
						Canadian Radio-television and Telecommunications Commission				
...	3,537,000	...	...	3,537,000	50	Program expenditures				
...	...	166,341	...	166,341	50a	Program expenditures				
...	...	...	364,800	364,800		Transfer from: TB Vote 5 (1)				
...	...	...	1,695,000	1,695,000		TB Vote 15 (1)				
	3,537,000	166,341	2,059,800	5,763,141		Total—Vote 50	5,464,394	298,747		4,337,414
...	4,908,000	...	207,000	5,115,000	(S)	Contributions to employee benefit plans	5,115,000	...	...	5,040,000
3,770	...	...	...	3,770	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	3,770	...	...
3,770	**8,445,000**	**166,341**	**2,266,800**	**10,881,911**		**Total Program—Budgetary**	**10,579,394**	**302,517**	**...**	**9,377,414**
						National Archives of Canada				
...	45,121,000	...	...	45,121,000	55	Program expenditures				
...	...	2,589,223	...	2,589,223	55a	Program expenditures				
...	...	9,000,000	...	9,000,000	55b	Program expenditures and contributions				
...	...	...	224,000	224,000		Transfer from: TB Vote 10 (1)				
...	...	...	2,379,000	2,379,000		TB Vote 15 (1)				
...	45,121,000	11,589,223	2,603,000	59,313,223		Total—Vote 55	58,373,973	939,250	...	46,797,927
...	5,713,000	...	240,000	5,953,000	(S)	Contributions to employee benefit plans	5,953,000	...	...	6,040,000
25,000	...	...	223,134	248,134	(S)	Spending of proceeds from the disposal of surplus Crown assets	223,134	...	25,000	197,142
25,000	**50,834,000**	**11,589,223**	**3,066,134**	**65,514,357**		**Total Program—Budgetary**	**64,550,107**	**939,250**	**25,000**	**53,035,069**

						National Arts Centre Corporation				
...	23,930,000	...	...	23,930,000	60	Payments to the National Arts Centre Corporation				
...	...	6,531,000	...	6,531,000	60b	Payments to the National Arts Centre Corporation				
...	...	...	533,000	533,000		Transfer from TB Vote 15 (1)				
...	23,930,000	6,531,000	533,000	30,994,000		Total—Vote 60	30,994,000	...	...	24,836,565
...	**23,930,000**	**6,531,000**	**533,000**	**30,994,000**		**Total Program—Budgetary**	**30,994,000**	**...**	**...**	**24,836,565**
						National Battlefields Commission				
...	6,798,000	...	...	6,798,000	65	Program expenditures				
...	...	1,564,750	...	1,564,750	65a	Program expenditures				
...	...	425,000	...	425,000	65b	Program expenditures				
...	...	...	6,000	6,000		Transfer from TB Vote 15 (1)				
...	6,798,000	1,989,750	6,000	8,793,750		Total—Vote 65	8,457,682	336,068	...	10,963,466
...	900,000	...	409,167	1,309,167	(S)	Expenditures pursuant to subsection 29.1(1) of the *Financial Administration Act*	1,309,074	93	...	1,058,377
...	326,000	...	...	326,000	(S)	Contributions to employee benefit plans	326,000	...	...	279,000
...	**8,024,000**	**1,989,750**	**415,167**	**10,428,917**		**Total Program—Budgetary**	**10,092,756**	**336,161**	**...**	**12,300,843**
						National Capital Commission				
...	44,949,000	...	...	44,949,000	70	Payment to the National Capital Commission for operating expenditures				
...	...	3,997,000	...	3,997,000	70a	Transfer of $1,107,000 from Canadian Heritage Vote 80				
...	...	500,000	...	500,000	70b	Payment to the National Capital Commission for operating expenditures				
...	...	...	1,107,000	1,107,000		Transfer from: Vote 80				
...	...	...	1,938,000	1,938,000		TB Vote 15 (1)				
...	44,949,000	4,497,000	3,045,000	52,491,000		Total—Vote 70	52,491,000	...	...	49,050,000
...	25,671,000	...	...	25,671,000	75	Payment to the National Capital Commission for capital expenditures				
...	...	10,563,000	...	10,563,000	75a	Payment to the National Capital Commission for capital expenditures				
...	25,671,000	10,563,000	...	36,234,000		Total—Vote 75	36,234,000	...	...	34,750,000
...	14,090,000	...	...	14,090,000	80	Payment to the National Capital Commission for grants and contributions				
...	...	...	(1,107,000)	(1,107,000)		Transfer to Vote 70				
...	14,090,000	...	(1,107,000)	12,983,000		Total—Vote 80	12,983,000	...	...	13,683,978
...	**84,710,000**	**15,060,000**	**1,938,000**	**101,708,000**		**Total Program—Budgetary**	**101,708,000**	**...**	**...**	**97,483,978**

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						National Film Board				
	60,221,000			60,221,000	85	National Film Board Revolving Fund—Operating loss				
		4,217,350		4,217,350	85a	National Film Board Revolving Fund—Operating loss				
	...	...	290,000	290,000		Transfer from TB Vote 15 ⁽¹⁾				
	60,221,000	4,217,350	290,000	64,728,350		Total—Vote 85	63,090,622	1,637,728	...	63,041,634
...	...	1		1	86b	National Film Board Revolving Fund, in accordance with section 12 of the *Revolving Funds Act*, to reduce from $25,000,000 to $15,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purpose of the Fund may exceed the revenues		1	...	
11,650,938	375,000	...	(375,000)	11,650,938	(S)	National Film Board Revolving Fund				
	...	...	(10,000,000)	(10,000,000)		Decrease in drawdown authority limit				
607,238⁽²⁾	...	...	(933,286)	(326,048)		Decrease in the net book value of fixed assets				
12,258,176	375,000	...	(11,308,286)	1,324,890		Total	...	...	1,324,890	(27,644)
12,258,176	**60,596,000**	**4,217,351**	**(11,018,286)**	**66,053,241**		**Total Program—Budgetary**	**63,090,622**	**1,637,729**	**1,324,890**	**63,013,990**
						National Gallery of Canada				
...	33,188,000	...	...	33,188,000	90	Payments to the National Gallery of Canada for operating and capital expenditures				
...	...	2,065,000	...	2,065,000	90a	Payments to the National Gallery of Canada for operating and capital expenditures				
...	...	1,000,000	...	1,000,000	90b	Payments to the National Gallery of Canada for operating and capital expenditures				
...	...	...	116,688	116,688		Transfer from: TB Vote 5 ⁽¹⁾				
...	...	...	864,000	864,000		TB Vote 15 ⁽¹⁾				
...	33,188,000	3,065,000	980,688	37,233,688		Total—Vote 90	37,233,688	...	...	33,459,487
...	3,000,000	...	...	3,000,000	95	Payment to the National Gallery of Canada for the purchase of objects for the collection				
...	...	3,000,000	...	3,000,000	95b	Payment to the National Gallery of Canada for the purchase of objects for the collection				
...	3,000,000	3,000,000	...	6,000,000		Total—Vote 95	6,000,000	...	...	3,000,000
...	**36,188,000**	**6,065,000**	**980,688**	**43,233,688**		**Total Program—Budgetary**	**43,233,688**	**...**	**...**	**36,459,487**

						National Library				
	32,208,000	...	...	32,208,000	100	Program expenditures				
...	...	4,895,502	...	4,895,502	100a	Program expenditures				
...	...	1,422,000	...	1,422,000	100b	Program expenditures				
...	...	...	1,767,000	1,767,000		Transfer from TB Vote 15 (1)				
...	32,208,000	6,317,502	1,767,000	40,292,502		Total—Vote 100	39,000,234	1,292,268	...	33,059,866
	3,961,000	...	167,000	4,128,000	(S)	Contributions to employee benefit plans	4,128,000		...	4,238,000
10,385	...	...	22,579	32,964	(S)	Spending of proceeds from the disposal of surplus Crown assets	32,959	...	5	...
10,385	**36,169,000**	**6,317,502**	**1,956,579**	**44,453,466**		**Total Program—Budgetary**	**43,161,193**	**1,292,268**	**5**	**37,297,866**
						National Museum of Science and Technology				
	22,884,000	...		22,884,000	105	Payments to the National Museum of Science and Technology for operating and capital expenditures				
...	...	933,000	...	933,000	105b	Payments to the National Museum of Science and Technology for operating and capital expenditures				
...	...	...	76,627	76,627		Transfer from: TB Vote 5 (1)				
...	...	...	756,000	756,000		TB Vote 15 (1)				
...	22,884,000	933,000	832,627	24,649,627		Total—Vote 105	24,649,626	1	...	23,849,214
...	**22,884,000**	**933,000**	**832,627**	**24,649,627**		**Total Program—Budgetary**	**24,649,626**	**1**	...	**23,849,214**
						Parks Canada Agency				
22,996,055	266,891,000	...	...	289,887,055	110	Program expenditures				
	...	48,114,406	...	48,114,406	110a	Program expenditures				
...	...	30,392,742	...	30,392,742	110b	Program expenditures				
...	...	...	41,226	41,226		Transfer from: TB Vote 5 (1)				
...	...	...	336,900	336,900		TB Vote 10 (1)				
...	...	...	1,144,000	1,144,000		TB Vote 15 (1)				
22,996,055	266,891,000	78,507,148	1,522,126	369,916,329		Total—Vote 110	324,255,087	...	45,661,242	322,181,006
...	...	1	...	1	111b	Parks Canada Agency Enterprise Units Revolving Fund, to write-off the projected net drawdown authority used by the Parks Canada Agency Enterprise Units Revolving Fund of up to $6,448,000; and in accordance with section 12 of the *Revolving Funds Act*, to repeal section 3 of the said Act, as at March 31, 2002	...	1	...	...
...	...	1	...	1	112b	Parks Canada Agency Townsites Revolving Fund, to write-off the projected net drawdown authority used by the Parks Canada Agency Townsites Revolving Fund of up to $4,338,000; and in accordance with section 12 of the *Revolving Funds Act*, to repeal section 3.1 of the said Act, as at March 31, 2002	...	1	...	...

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
	6,500,000			6,500,000	115	Payments to the New Parks and Historic Sites Account				
		10,000,000		10,000,000	115b	Payments to the New Parks and Historic Sites Account				
	6,500,000	10,000,000		16,500,000		Total—Vote 115	16,500,000		...	10,000,000
...	63,500,000	...	10,396,171	73,896,171	(S)	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the *Parks Canada Agency Act*	73,896,171	...	...	69,685,166
1,422,536	(1,754,000)	...	1,754,000	1,422,536	(S)	Parks Canada Agency Enterprise Units Revolving Fund				
...	...	...	(8,000,000)	(8,000,000)		Write-off of the authority limit				
...	...	...	6,122,753	6,122,753		Write-off of the authority used				
1,422,536	(1,754,000)		(123,247)	(454,711)		Total	(454,711)		...	444,233
6,076,633	416,000	...	(416,000)	6,076,633	(S)	Parks Canada Agency Townsites Revolving Fund				
...	...	...	(10,000,000)	(10,000,000)		Write-off of the authority limit				
...	...	...	4,336,472	4,336,472		Write-off of the authority used				
6,076,633	416,000	...	(6,079,528)	413,105		Total	413,105	...		295,095
...	32,438,000	...	1,365,000	33,803,000	(S)	Contributions to employee benefit plans	33,803,000	...	. .	34,373,000
...	...	...	4,619	4,619	(S)	Refunds of amounts credited to revenues in previous years	4,619	...	...	8,974
30,495,224	**367,991,000**	**88,507,150**	**7,085,141**	**494,078,515**		**Total Program—Budgetary**	**448,417,271**	**2**	**45,661,242**	**436,987,474**
						Public Service Commission				
...	97,176,000	...	...	97,176,000	120	Program expenditures				
...	...	10,439,880		10,439,880	120a	Program expenditures				
...	...	1,835,645	...	1,835,645	120b	Program expenditures				
...	...	...	8,917,518	8,917,518		Transfer from: TB Vote 10 (1)				
...	...	...	5,326,000	5,326,000		TB Vote 15 (1)				
...	97,176,000	12,275,525	14,243,518	123,695,043		Total—Vote 120	121,855,782	1,839,261	. .	118,397,951
...	...	1	...	1	121b	Staff Development and Training Revolving Fund—In accordance with section 12 of the *Revolving Funds Act*, to amend subsection 7(3) of that Act by reducing from $4,500,000 to $2,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purpose of the Fund may exceed the revenues	...	1	...	...

...	14,041,000	...	591,000	14,632,000	(S)	Contributions to employee benefit plans	14,632,000	...	...	14,869,000
8,612,134	...	350,000	(350,000)	8,612,134	(S)	Staff Development and Training Revolving Fund				
...	...	...	(2,500,000)	(2,500,000)		Decrease in drawdown authority limit				
8,612,134	...	350,000	(2,850,000)	6,112,134		Total	(813,624)	...	6,925,758	(935,173)
...	...	...	5,869	5,869	(S)	Spending of proceeds from the disposal of surplus Crown assets	5,869	...	...	19,463
8,612,134	**111,217,000**	**12,625,526**	**11,990,387**	**144,445,047**		**Total Program—Budgetary**	**135,680,027**	**1,839,262**	**6,925,758**	**132,351,241**
						Status of Women—Office of the Co-ordinator				
...	10,101,000	...	...	10,101,000	125	Operating expenditures				
...		344,062		344,062	125a	Operating expenditures				
...		...	48,000	48,000		Transfer from: TB Vote 10[1]				
...		...	487,000	487,000		TB Vote 15[1]				
	10,101,000	344,062	535,000	10,980,062		Total—Vote 125	10,595,802	384,260	...	9,718,829
...	10,000,000	...	...	10,000,000	130	Grants	10,000,000	...	...	9,250,000
...	1,141,000	...	48,000	1,189,000	(S)	Contributions to employee benefit plans	1,189,000	...	...	1,193,000
1,133	...	...	175	1,308	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	1,133	175	...
1,133	**21,242,000**	**344,062**	**583,175**	**22,170,370**		**Total Program—Budgetary**	**21,784,802**	**385,393**	**175**	**20,161,829**
						Total Ministry—				
51,405,822	**3,030,580,690**	**387,121,112**	**90,169,615**	**3,559,277,239**		**Budgetary**	**3,409,415,088**	**95,922,884**	**53,939,267**	**3,123,567,907**
...	**10,000**	...	...	**10,000**		**Non-budgetary**	...	**10,000**	...	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

(2) In 2000-2001, the increase in net book value of fixed assets was shown as $2,578,551. It should have been $1,971,313.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Cultural development and heritage—												
Budgetary	72,507,025	70,677,858		...	337,273,594	333,034,085	4,493,000	4,008,342			405,287,619	399,703,601
Non-budgetary	...	...		...	...		...	...	10,000		10,000	
Canadian identity	74,149,924	72,923,464		...	517,027,274	516,690,110	...	...			591,177,198	589,613,574
Corporate management	103,239,187	99,146,833		...	...		...	...			103,239,187	99,146,833
Sub-total—												
Budgetary	249,896,136	242,748,155	...	...	854,300,868	849,724,195	4,493,000	4,008,342	...	...	1,099,704,004	1,088,464,008
Non-budgetary	...	...	...	...	...	...	...	...	10,000	...	10,000	...
Revenues netted against expenditures	(4,493,000)	(4,008,342)	...	...	...	...	(4,493,000)	(4,008,342)	...	...	...	...
Total Department—												
Budgetary	**245,403,136**	**238,739,813**	**...**	**...**	**854,300,868**	**849,724,195**	**...**	**...**	**...**	**...**	**1,099,704,004**	**1,088,464,008**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**10,000**	**...**	**10,000**	**...**
Canada Council for the Arts—												
Budgetary	**154,287,311**	**154,287,311**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**154,287,311**	**154,287,311**
Canadian Broadcasting Corporation—												
Budgetary	**1,041,102,001**	**982,885,000**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**1,041,102,001**	**982,885,000**
Canadian Film Development Corporation—												
Budgetary	**125,604,000**	**105,868,500**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**125,604,000**	**105,868,500**
Canadian Museum of Civilization—												
Budgetary	**53,734,198**	**53,734,197**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**53,734,198**	**53,734,197**
Canadian Museum of Nature—												
Budgetary	**26,234,586**	**26,234,586**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**26,234,586**	**26,234,586**
Canadian Radio-television and Telecommunications Commission												
Regulation of communications in the public interest	41,864,911	41,562,394	...	...	...	...	30,983,000	30,983,000	...	...	10,881,911	10,579,394
Revenues netted against expenditures	(30,983,000)	(30,983,000)	...	...	...	...	(30,983,000)	(30,983,000)	...	...	...	...
Total Program—Budgetary	**10,881,911**	**10,579,394**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**10,881,911**	**10,579,394**

National Archives of Canada												
Acquisition and holdings management	24,169,752	24,418,242	...	...	...	...	...	...	...	...	24,169,752	24,418,242
Management of government information	8,190,156	7,537,594	...	...	...	...	...	...	...	...	8,190,156	7,537,594
Services, awareness and assistance	12,490,009	12,399,025	...	...	4,065,000	4,065,000	...	...	...	...	16,555,009	16,464,025
Corporate services	16,599,440	16,130,246	...	...	...	...	...	...	...	...	16,599,440	16,130,246
Total Program—Budgetary	**61,449,357**	**60,485,107**	**...**	**...**	**4,065,000**	**4,065,000**	**...**	**...**	**...**	**...**	**65,514,357**	**64,550,107**
National Arts Centre Corporation—Budgetary	**30,994,000**	**30,994,000**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**30,994,000**	**30,994,000**
National Battlefields Commission												
Conservation and development	10,323,917	9,987,756	105,000	105,000	...	...	...	...	...	...	10,428,917	10,092,756
Total Program—Budgetary	**10,323,917**	**9,987,756**	**105,000**	**105,000**	**...**	**...**	**...**	**...**	**...**	**...**	**10,428,917**	**10,092,756**
National Capital Commission—Budgetary	**65,474,000**	**65,474,000**	**36,234,000**	**36,234,000**	**...**	**...**	**...**	**...**	**...**	**...**	**101,708,000**	**101,708,000**
National Film Board												
National Film Board operations	74,631,513	69,520,962	...	...	321,728	321,728	8,900,000	6,752,068	...	...	66,053,241	63,090,622
Revenues netted against expenditures	(8,900,000)	(6,752,068)	...	...	...	...	(8,900,000)	(6,752,068)	...	...	...	...
Total Program—Budgetary	**65,731,513**	**62,768,894**	**...**	**...**	**321,728**	**321,728**	**...**	**...**	**...**	**...**	**66,053,241**	**63,090,622**
National Gallery of Canada—Budgetary	**43,233,688**	**43,233,688**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**43,233,688**	**43,233,688**
National Library												
Canadiana collections and Access services	21,877,251	21,877,251	...	...	25,000	19,206	...	...	...	...	21,902,251	21,896,457
Library networking	15,719,914	15,719,914	...	...	11,000	11,000	...	...	...	...	15,730,914	15,730,914
Corporate and branch administration	6,820,301	5,533,822	...	...	...	...	...	...	...	...	6,820,301	5,533,822
Total Program—Budgetary	**44,417,466**	**43,130,987**	**...**	**...**	**36,000**	**30,206**	**...**	**...**	**...**	**...**	**44,453,466**	**43,161,193**
National Museum of Science and Technology—Budgetary	**24,649,627**	**24,649,626**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**24,649,627**	**24,649,626**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Parks Canada Agency												
Stewardship of national heritage places	218,404,502	196,826,448	11,750,000	11,610,787	976,546	976,546					231,131,048	209,413,781
Use and enjoyment by Canadians	209,714,128	191,038,936	9,975,000	9,884,020	1,616,300	1,616,300	15,417,000	16,388,428	...	...	205,888,428	186,150,828
Corporate services	55,953,039	51,753,689	475,000	467,973	631,000	631,000		...	...		57,059,039	52,852,662
Sub-total	484,071,669	439,619,073	22,200,000	21,962,780	3,223,846	3,223,846	15,417,000	16,388,428	...	...	494,078,515	448,417,271
Revenues netted against expenditures	(15,417,000)	(16,388,428)	...	...	...	...	(15,417,000)	(16,388,428)	...	...	...	...
Total Program—Budgetary	**468,654,669**	**423,230,645**	**22,200,000**	**21,962,780**	**3,223,846**	**3,223,846**	**...**	**...**	**...**	**...**	**494,078,515**	**448,417,271**
Public Service Commission												
Resourcing	71,831,981	68,001,650	...	...	...	...	...	...	...	...	71,831,981	68,001,650
Learning	39,926,592	33,661,480	...	...	...	...	11,677,000	12,341,119	...	...	28,249,592	21,320,361
Recourse	6,294,302	6,092,458	...	...	...	...	...	...	...	...	6,294,302	6,092,458
Policy, research and outreach	13,762,681	13,141,876	...	...	...	...	...	...	...	...	13,762,681	13,141,876
Corporate services	24,306,491	27,123,682	...	...	...	...	...	...	...	...	24,306,491	27,123,682
Sub-total	156,122,047	148,021,146	...	...	...	...	11,677,000	12,341,119	...	...	144,445,047	135,680,027
Revenues netted against expenditures	(11,677,000)	(12,341,119)	...	...	...	...	(11,677,000)	(12,341,119)	...	...	...	...
Total Program—Budgetary	**144,445,047**	**135,680,027**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**144,445,047**	**135,680,027**
Status of Women—Office of the Co-ordinator												
Promoting gender equality	12,170,370	11,784,802	...	...	10,000,000	10,000,000	...	...	...	...	22,170,370	21,784,802
Total Program—Budgetary	**12,170,370**	**11,784,802**	**...**	**...**	**10,000,000**	**10,000,000**	**...**	**...**	**...**	**...**	**22,170,370**	**21,784,802**
Total Ministry—												
Budgetary	**2,628,790,797**	**2,483,748,333**	**58,539,000**	**58,301,780**	**871,947,442**	**867,364,975**	**...**	**...**	**...**	**...**	**3,559,277,239**	**3,409,415,088**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**10,000**	**...**	**10,000**	**...**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Cultural development and heritage				
					Grants to non-profit museums, national and international museums associations and heritage institutions for the purpose of enhancing access to Canadian Heritage:				
...	1,163,680	(80,000)	(29,155)	1,054,525	Grants to institutions and public authorities in Canada in accordance with section 35 of the *Cultural Property Export and Import Act*	1,054,525	...	...	1,066,281
...	8,400,000	(23,274)	(3,078,214)	5,298,512	Grants to museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities	5,240,012	58,500	...	8,257,768
...	46,400,000	...	(2,303,000)	44,097,000	Grants to eligible Canadian periodical publishers to defray a portion of mailing cost	44,097,000		...	41,899,903
...		3,177,622	...	3,177,622	Grants to stabilization funds	3,177,622			...
...	...	470,219	(470,219)	...	Grants to arts organizations for endowment purposes	...	...	...	...
...	...	1,000,000	...	1,000,000	Grants to the New Media Learning Fund	1,000,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	5,000,000
...	55,963,680	4,544,567	(5,880,588)	54,627,659		54,569,159	58,500	...	56,223,952
					Canadian identity				
...	46,083,842	(304,833)	(40,525,044)	5,253,965	Grants to organizations representing official language minority communities, non-federal public administrations and other organizations for the purpose of furthering the use, acquisition and promotion of the official languages	5,253,960	5	...	33,010,818
...	7,666,800	6,470,150	(8,627,795)	5,509,155	Grants to non-profit organizations, Canadian institutions, individuals, the private and public sectors and other levels of Government for the purpose of furthering participation in Canadian society and to celebrate Canada Day	5,508,245	910	...	7,731,278
...	15,983,224	(1,514,199)	(13,335,220)	1,133,805	Grants to non-profit organizations, universities, institutions and individuals for promoting multiculturalism	1,125,354	8,451	...	5,210,845
...	14,650,000	1,350,000	(879,141)	15,120,859	Grants to the Athlete assistance program	15,117,854	3,005	...	...
					Grants to the Lieutenant Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their provincial capital:				
...	28,800	...	...	28,800	Newfoundland and Labrador	28,800	...	...	28,800
...	19,680	...	...	19,680	Prince Edward Island	19,680	...	...	19,680
...	21,200	...	...	21,200	Nova Scotia	21,200	...	...	21,200
...	21,200	...	...	21,200	New Brunswick	21,200	...	...	21,200

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
...	28,800	...	...	28,800	Quebec	28,800	...	...	28,800
...	28,800	...	...	28,800	Ontario	28,800	...	...	28,800
...	25,000	...	...	25,000	Manitoba	25,000	...	...	25,000
...	25,000	...	...	25,000	Saskatchewan	25,000	...	...	25,000
...	25,000	...	...	25,000	Alberta	25,000	...	...	25,000
...	28,800	...	...	28,800	British Columbia	28,800	...	...	28,800
...	5,701,560	(3,258,150)	(2,262,767)	180,643	Grants to aboriginal friendship centres, associations specifically representing aboriginal friendship centres, aboriginal associations, aboriginal women's groups, aboriginal community groups, aboriginal communications societies	180,643	...	...	661,080
...	550,000	...	23,492	573,492	(S) Payments under the *Lieutenant Governors Superannuation Act*	573,492	...	...	508,546
...	182,000	...	(38,881)	143,119	(S) Supplementary retirement benefits—Former Lieutenant Governors	143,119	...	...	132,674
...	...	10,000,000	...	10,000,000	Grant to the Canadian Research Institute on Linguistic Minorities	10,000,000	...	...	...
...	...	6,600,000	...	6,600,000	Grant to the Vancouver 2010 Bid Corporation	6,600,000	...	...	...
...	...	3,500,000	...	3,500,000	Grants to foundations in support of the Francophone Youth Building Tomorrow's Communities initiative	3,500,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	12,500
...	91,069,706	22,842,968	(65,645,356)	48,267,318		48,254,947	12,371	...	47,520,021
...	**147,033,386**	**27,387,535**	**(71,525,944)**	**102,894,977**	**Total—Grants**	**102,824,106**	**70,871**	**...**	**103,743,973**
					Contributions				
					Cultural development and heritage				
					Contributions to non-profit museums, national and international museums associations and heritage institutions for the purpose of enhancing access to Canadian Heritage:				
...	2,442,350	(1,156,000)	5,005,155	6,291,505	Contributions to Canadian museums to support their public programming activities	6,291,504	1	...	4,619,063
...	314,250	...	...	314,250	Contribution to the Canadian Museums Association	314,250	...	...	314,250
...	200,000	(146,400)	(53,600)	...	Contribution under the terms and conditions of the Canada-France Agreement in the areas of museums	...	...	...	...
					Contributions to non-profit cultural organizations and institutions to enhance cultural infrastructures and support cultural development:				
...	9,854,278	(6,514,547)	6,570,982	9,910,713	Contributions to Canadian non-profit cultural organizations and institutions for arts and technology, management improvement, purchase of communications technological hardware	9,910,712	1	...	8,908,349

...	1,205,000		295,000	1,500,000	Contribution to Fathers of Confederation Buildings Trust, Charlottetown, PEI	1,500,000	...	...	1,205,000
					Contributions in support of publishing, sound recording and multimedia organizations to enhance their development and distribution:				
...	31,643,742	6,122,958	(3,394,257)	34,372,443	Contributions for the Book publishing industry development program	34,372,443	...	...	32,026,981
...	3,900,000	4,363,683	962,335	9,226,018	Contributions for the Sound recording development program	9,226,018	...		9,167,876
...	45,000,000	5,000,000	(14,049,700)	35,950,300	Contributions to the Canadian magazine publishing industry	31,854,308	4,095,992		26,465,742
...	5,750,000	(2,290,000)	(1,618,550)	1,841,450	Contributions for the Multimedia Investment Fund	1,841,450	...		2,750,000
...	1,250,000	(1,000,000)	4,250,000	4,500,000	Contributions for the establishment of loan loss reserve funds in support of cultural industries	4,500,000	...	...	...
...	11,900,000	(4,999,275)	4,999,275	11,900,000	Contributions in support of broadcasting distribution	11,900,000	...	...	11,400,000
...	1,950,000		...	1,950,000	Contributions in support of the Canadian Feature Film Policy	1,950,000			1,288,018
...	2,800,000			2,800,000	Contributions in support of cultural industries training initiatives	2,800,000	...		2,600,000
...	99,550,000	...	...	99,550,000	Contributions to the Canadian Television Fund	99,550,000	...		99,550,000
...	15,520,000	...	...	15,520,000	Contributions in support of the provision of an international service by the CBC, by means of Radio Canada International	15,520,000	...	...	20,520,000
...	390,000	...	200,000	590,000	Contributions to national service organizations in the areas of arts, culture, film and video and sound recording in support of services and special projects	590,000	...	...	565,000
...	10,709,000	677,400	113,480	11,499,880	Contributions for the National arts training program	11,499,875	5	...	10,880,799
...	...	768,706	(768,706)	...	Contributions to arts and heritage organizations for capacity building projects	...	...	...	...
...	...	297,203	(297,203)	...	Contributions to Canadian cultural communities	...	...	...	...
...	8,750,000	...	(4,533,227)	4,216,773	Contributions to the Canadian Digital Cultural Content Initiative	4,216,773	...	...	780,723
...	...	9,150,000	(8,719,087)	430,913	Contributions in support of the Canadian culture on-line program	430,913	...	...	...
...	...	(4,399,467)	6,681,969	2,282,502	Contributions in support of the Partnerships Fund	2,282,488	14		...
...	...	(274,278)	2,025,000	1,750,722	Contributions in support of the Electronic Copyright Fund	1,750,722	...	...	...
...	...	(23,557)	500,000	476,443	Contributions in support of the E-com Enablement Fund	476,343	100	...	...
...	...	...	1,000,000	1,000,000	Contributions in support of the Applied Research in Interactive Media Program	1,000,000	...	...	...
...	...	1,000,000	(783,120)	216,880	Contributions in support of the trade routes: Canada's trade opportunities program	132,880	84,000	...	...
...	...	19,500,750	(5,041,885)	14,458,865	Contributions in support of the Cultural spaces Canada program	14,458,865	...	...	...
...	...	3,008,125	(996,024)	2,012,101	Contributions in support of the Arts presentation program	2,012,101	...	...	...
...	...	...	932,996	932,996	Contributions in support of the Creators' assistance program	932,996	...	...	...
...	...	...	1,374,742	1,374,742	Contributions in support of the Collective initiatives program	1,374,741	1	...	...
...	...	...	4,073,640	4,073,640	Contributions in support of the New musical works program	4,073,640	...	...	...
...	...	...	444,551	444,551	Contributions under the terms and conditions of federal/provincial agreements to support regional cultural development	444,151	400	...	301,226
...	...	...	1,258,248	1,258,248	Contributions under special authority	1,257,753	495	...	1,233,169
...	253,128,620	29,085,301	432,014	282,645,935		278,464,926	4,181,009	...	234,576,196

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Canadian identity				
...	217,841,716	(580,000)	5,731,832	222,993,548	Contributions in respect of programs relating to the use of official languages in areas of provincial and territorial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independent schools	222,993,548	...		216,083,286
...	13,837,320	454,314	41,076,040	55,367,674	Contributions to organizations representing official language minority communities, non-federal public administrations and other organizations for the purpose of furthering the use, acquisition and promotion of the official languages	55,363,827	3,847	...	25,478,641
...	13,642,500	1,969,364	1,568,181	17,180,045	Contributions to non-profit organizations, Canadian institutions, individuals, the private and public sectors and other levels of government for the purpose of furthering participation in Canadian society	17,180,045	...	...	21,931,866
...	186,640	(179,498)	6,410,821	6,417,963	Contributions to non-profit organizations, universities, institutions and individuals for promoting multiculturalism	6,325,927	92,036	...	1,314,296
...	57,423,386	(810,000)	7,158,809	63,772,195	Contributions to aboriginal associations, aboriginal women's groups, aboriginal community groups, aboriginal communications societies, aboriginal friendship centres and associations specifically representing aboriginal friendship centres	63,584,537	187,658		64,895,949
...	9,700,000	4,200,000	(2,129,300)	11,770,700	Contributions in support of the Exchanges Canada Initiative	11,770,700	...	...	11,507,816
...	44,665,000	4,244,000	(5,044,910)	43,864,090	Contributions for the National sport organizations support program	43,864,090	...	...	42,356,568
...	30,465,000	(1,557,839)	8,430,451	37,337,612	Contributions for the Games' hosting program	37,296,460	41,152	...	31,549,500
...	...	1,769,012	2,230,988	4,000,000	Contributions in support of the Information and research on Canada program	4,000,000	...	...	...
...	...	410,500	4,951,429	5,361,929	Contributions in support of the Community partnerships program	5,361,929	...	...	...
...	...	...	694,200	694,200	Contributions under special authority	694,100	100	...	355,262
...	...	...	...	...	Items not required for the current year	...	...	...	14,749,413
...	387,761,562	9,919,853	71,078,541	468,759,956		468,435,163	324,793	...	430,222,597
...	**640,890,182**	**39,005,154**	**71,510,555**	**751,405,891**	**Total—Contributions**	**746,900,089**	**4,505,802**	**...**	**664,798,793**
					Departmental Summary by Business Line				
...	309,092,300	33,629,868	(5,448,574)	337,273,594	Cultural development and heritage	333,034,085	4,239,509	...	290,800,148
...	478,831,268	32,762,821	5,433,185	517,027,274	Canadian identity	516,690,110	337,164	...	477,742,618
...	**787,923,568**	**66,392,689**	**(15,389)**	**854,300,868**	**Total Department**	**849,724,195**	**4,576,673**	**...**	**768,542,766**

					National Archives of Canada				
					Grants				
					Services, awareness and assistance				
...	600,000	...	...	600,000	Canadian Council of Archives	600,000	...	...	600,000
...	25,000	...	...	25,000	Alliance for Canada's Audio-Visual Heritage	25,000	...	...	25,000
...	**625,000**	...	...	**625,000**	**Total—Grants**	**625,000**	...	...	**625,000**
					Contributions				
					Services, awareness and assistance				
...	640,000	2,300,000	...	2,940,000	Canadian archival community in support of archival projects leading to the development of a national network of Canadian archives, holdings, activities and services	2,940,000	...	...	968,871
...	500,000	...	...	500,000	Canadian archival community in support of projects relating to the conservation of archival records, conservation research, and conservation training and information	500,000	...	...	496,129
...	...	...	...	...	Items not required for the current year	...	...	...	375,000
...	**1,140,000**	**2,300,000**	...	**3,440,000**	**Total—Contributions**	**3,440,000**	...	...	**1,840,000**
...	**1,765,000**	**2,300,000**	...	**4,065,000**	**Total Program**	**4,065,000**	...	...	**2,465,000**
					National Film Board				
					Grants				
					National Film Board operations				
...	12,000	...	...	12,000	Grants in support of significant film events of national and or international interest held in Canada, as determined by the Board of Trustees	12,500	(500)	...	7,500
					Contributions				
					National Film Board operations				
...	307,000	...	2,728	309,728	To support non-profit organizations engaged in film training programs and to participate in the promotion of Canadian cinematography	309,228	500	...	227,450
...	**319,000**	...	**2,728**	**321,728**	**Total Program**	**321,728**	...	...	**234,950**
					National Library				
					Grants				
					Canadiana collections and access services				
...	35,000	(10,000)	...	25,000	International Serials Data System	19,206	5,794	...	18,031
					Library networking				
...	11,000	...	...	11,000	International Federation of Library Associations and Institutions	11,000	...	...	11,000
...	**46,000**	**(10,000)**	...	**36,000**	**Total Program**	**30,206**	**5,794**	...	**29,031**

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Parks Canada Agency				
					Grants				
					Stewardship of national heritage places				
	22,707		(7)	22,700	Grants in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals	22,700	...		522,700
					Use and enjoyment by Canadians				
...	...	1,600,000	...	1,600,000	Grant to the Municipality of Jasper for the purpose of purchasing emergency and other vehicles	1,600,000	...		...
...	...	...	...	...	Items not required for the current year	...	...	...	1,400,000
...	...	1,600,000	...	1,600,000		1,600,000	...	...	1,400,000
...	**22,707**	**1,600,000**	**(7)**	**1,622,700**	**Total—Grants**	**1,622,700**	...	...	**1,922,700**
					Contributions				
					Stewardship of national heritage places				
		800,000	153,846	953,846	Contributions in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals	953,846	...		1,114,625
					Use and enjoyment by Canadians				
...	189,226	...	(172,926)	16,300	Contributions in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals	16,300	...	...	513,500
					Corporate services				
...	...	...	631,000	631,000	Contributions in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals	631,000	...	...	658,225
...	**189,226**	**800,000**	**611,920**	**1,601,146**	**Total—Contributions**	**1,601,146**	...	...	**2,286,350**
					Program Summary by Business Line				
...	22,707	800,000	153,839	976,546	Stewardship of national heritage places	976,546	...	...	1,637,325
...	189,226	1,600,000	(172,926)	1,616,300	Use and enjoyment by Canadians	1,616,300	...	...	1,913,500
...	...	...	631,000	631,000	Corporate services	631,000	...	...	658,225
...	**211,933**	**2,400,000**	**611,913**	**3,223,846**	**Total Program**	**3,223,846**	...	...	**4,209,050**

					Status of Women—Office of the Co-ordinator				
					Grants				
					Promoting gender equality				
...	10,000,000			10,000,000	Women's program—Grants to women's and other voluntary organizations for the purpose of furthering women's participation in Canadian society	10,000,000	...	...	9,250,000
...	**10,000,000**	...	...	**10,000,000**	**Total Program**	**10,000,000**	...	...	**9,250,000**
...	**800,265,501**	**71,082,689**	599,252	**871,947,442**	**Total Ministry**	**867,364,975**	**4,582,467**	...	**784,730,797**

(S) Statutory transfer payment

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Cultural development and heritage			
Museum and heritage services	2,455,000	1,479,899	1,484,014
Canadian audio-visual certification office	2,038,000	2,528,443	1,724,607
Total Department—Budgetary	**4,493,000**	**4,008,342**	**3,208,621**
Canadian Radio-television and Telecommunications Commission			
Budgetary (respendable revenues)			
Regulation of communications in the public interest	30,983,000	30,983,000	30,086,000
Total Program—Budgetary	**30,983,000**	**30,983,000**	**30,086,000**
National Film Board			
Budgetary (respendable revenues)			
National Film Board operations			
Film production services	1,650,000	853,381	1,425,676
Print sales	2,500,000	1,951,202	2,595,139
Rentals, royalties and miscellaneous	4,750,000	2,398,830	2,272,831
Distribution services	...	1,548,655	1,101,163
Total Program—Budgetary	**8,900,000**	**6,752,068**	**7,394,809**
Parks Canada Agency			
Budgetary (respendable revenues)			
Use and enjoyment by Canadians			
Parks Canada Enterprise Units Revolving Fund	5,350,000	5,299,109	5,241,511
Parks Canada Agency Townsites Revolving Fund	10,067,000	11,089,319	9,678,783
Total Program—Budgetary	**15,417,000**	**16,388,428**	**14,920,294**
Public Service Commission			
Budgetary (respendable revenues)			
Learning			
Staff Development and Training Revolving Fund			
Recoveries and service fees	8,879,000	9,614,619	9,278,223
Subsidy	2,798,000	2,726,500	2,726,500
Total Program—Budgetary	**11,677,000**	**12,341,119**	**12,004,723**
Total Ministry—Budgetary	**71,470,000**	**70,472,957**	**67,614,447**

Revenues

	Current year	Previous year
	$	$
Department		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	2,820,295	1,626,965
Adjustments to prior year's payables	10,976,198	193,272
	13,796,493	1,820,237
Sales of goods and services—		
Services of a non-regulatory nature—		
User charges—Departmental enabling statutes	291,895	255,810
Respendable user charges	(237,286)	(552,251)
	54,609	(296,441)
Proceeds from the disposal of surplus Crown assets	9,706	...
Miscellaneous non-tax revenues—		
Other fees and charges	88,848	...
Proceeds from federal-provincial lotteries	56,831,156	55,191,649
Sundries	8,113	...
	56,928,117	55,191,649
Total Department	**70,788,925**	**56,715,445**
Canadian Radio-television and Telecommunications Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	58,208	65,651
Adjustments to prior year's payables	20,740	...
	78,948	65,651
Sales of goods and services—		
Services of a regulatory nature—		
Broadcasting licence fees	93,374,911	88,227,280
Telecommunications fees	5,203,612	4,068,908
	98,578,523	92,296,188
Proceeds from the disposal of surplus Crown assets	...	3,770
Miscellaneous non-tax revenues	176,653	807
Total Program	**98,834,124**	**92,366,416**

	Current year	Previous year
	$	$
National Archives of Canada		
Tax revenues—		
Goods and services tax	...	10,293
Total tax revenues	**...**	**10,293**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	42,898	23,587
Adjustments to prior year's payables	(39,302)	338,294
	3,596	361,881
Sales of goods and services—		
Other fees and charges—		
Receipts from photoduplication services	190,966	211,518
Proceeds from the disposal of surplus Crown assets	223,134	222,142
Miscellaneous non-tax revenues	21,566	12,656
Total non-tax revenues	**439,262**	**808,197**
Total Program	**439,262**	**818,490**
National Battlefields Commission		
Non-tax revenues—		
Miscellaneous non-tax revenues—		
Section 29.1 of the *Financial Administration Act*	1,309,167	1,058,427
Sundries	8,490	17,358
Total Program	**1,317,657**	**1,075,785**
National Film Board		
Tax revenues—		
Goods and services tax	...	323,991
Total tax revenues	**...**	**323,991**
Non-tax revenues—		
Return on investments—		
National Film Board—Interest	...	6,673
Total non-tax revenues	**...**	**6,673**
Total Program	**...**	**330,664**

Revenues—*Concluded*

	Current year	Previous year
	$	$
National Library		
Tax revenues—		
Goods and services tax	...	25,501
Total tax revenues	**...**	**25,501**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	5,786	19,473
Adjustments to prior year's payables	(24,262)	148,388
	(18,476)	167,861
Sales of goods and services—		
Other fees and charges—		
Computerized library services	916	116,707
Duplication services	56,456	43,725
	57,372	160,432
Proceeds from the disposal of surplus Crown assets	22,579	10,385
Miscellaneous non-tax revenues	13,420	12,155
Total non-tax revenues	**74,895**	**350,833**
Total Program	**74,895**	**376,334**
Parks Canada Agency		
Non-tax revenues—		
Sales of goods and services—		
Lease and use of public property	(853,520)	(1,289,485)
Services of a non-regulatory nature	560,338	...
Other fees and charges	...	20,836
	(293,182)	(1,268,649)
Miscellaneous non-tax revenues—		
Section 20 of the *Parks Canada Agency Act*	74,974,979	69,685,166
Sundries	34,524	30,376
	75,009,503	**69,715,542**
Total Program	**74,716,321**	**68,446,893**

	Current year	Previous year
	$	$
Public Service Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	74,343	140,257
Adjustments to prior year's payables	159,679	...
	234,022	140,257
Sales of goods and services—		
Services of a non-regulatory nature	7,956	13,470
Other fees and charges	326,518	467,436
	334,474	480,906
Proceeds from the disposal of surplus Crown assets	5,869	19,463
Miscellaneous non-tax revenues	73,111	96,954
Total Program	**647,476**	**737,580**
Status of Women—Office of the Co-ordinator		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Services expenditures	23,551	11,032
Proceeds from the disposal of surplus Crown assets	175	1,133
Total Program	**23,726**	**12,165**
Ministry Summary		
Tax revenues—		
Goods and services tax	...	359,785
Total tax revenues	...	359,785
Non-tax revenues—		
Return on investments	...	6,673
Refunds of previous years' expenditures	14,118,134	2,566,919
Sales of goods and services	98,922,762	91,583,954
Proceeds from the disposal of surplus Crown assets	261,463	256,893
Miscellaneous non-tax revenues	133,540,027	126,105,548
Total non-tax revenues	246,842,386	220,519,987
Total Ministry	**246,842,386**	**220,879,772**

SECTION 5

2001-2002

PUBLIC ACCOUNTS OF CANADA

Citizenship and Immigration

Department

Immigration and Refugee Board of Canada

CONTENTS

Page

Program objectives and business line descriptions 5.2
Ministry summary 5.4
Programs by business line 5.6
Transfer payments 5.7
Details of respendable amounts 5.8
Revenues 5.8

Department

Objectives

The objectives of the program are to ensure that the movement of people into Canada and membership in Canadian society contribute to Canada's social and economic interests, while protecting the health and safety of Canadians. Citizenship and Immigration policies and programs are to be managed consistently with Canada's domestic needs and capacities, and international commitments and responsibilities.

Business Line Descriptions

Maximizing benefits of international migration

The Maximizing benefits of international migration business line develops policy and programs for the selection of immigrants and assessment of visitors; recommends to the Minister the target number of immigrants to be admitted to Canada on an annual basis; assesses the qualifications of persons seeking to settle permanently in Canada against the applicable criteria for immigrants; assesses potential foreign students and temporary workers against the applicable criteria; and evaluates the risk to the health of Canadians and the sustainability of the Canadian public health system posed by potential immigrants, visitors, temporary workers and foreign students.

Maintaining Canada's humanitarian tradition

The Maintaining Canada's humanitarian tradition business line provides international leadership in finding durable solutions to refugee situations, including through voluntary repatriation, local integration, resettlement in another country or through regional approaches to responsibility sharing; develops and implements policies and programs in support of Canada's commitments and protection obligations, both domestically and internationally; selects government and privately-sponsored refugees from abroad in accordance with annual levels tabled in Parliament; provides emergency and essential health care coverage to needy refugee claimants and Convention refugees not eligible for provincial health coverage (Interim federal health program); provides financial assistance to refugees who have been accepted for resettlement through the Immigrant loans program and the Resettlement assistance program; and assists the Immigration and Refugee Board (IRB) to arrive at well-informed, timely decisions by providing case-related and country-specific information on refugee situations through the establishment of a memorandum of understanding between the CIC and the IRB.

Promoting the integration of newcomers

The Promoting the integration of newcomers business line develops policies and programs which promote integration and citizenship; provides basic assistance to newcomers upon arrival in Canada; ensures that the federal government's responsibilities toward the immigrants it accepts for permanent residence are met; educates potential new Canadians about the rights and responsibilities of Canadian citizenship; promotes the value of Canadian citizenship to newcomers; and administers and interprets the *Citizenship Act*.

Managing access to Canada

The Managing access to Canada business line develops policies and programs to prevent abuse of Canada's citizenship, immigration and refugee programs and to protect the safety of Canadians and the security of Canada; contributes to the management of international migration and travel by combatting illegal migration, including trafficking in people, while facilitating the movement of legitimate travellers; admits to Canada persons who comply with the *Immigration Act* and Regulations; denies admission to those who do not comply, including criminals and terrorists; detects abuse of the citizenship, immigration and refugee programs; manages Citizenship and Immigration Canada cases before the IRB, Federal Court and other tribunals; detains persons who pose a serious risk to Canadians or who would not appear for immigration proceedings; and removes persons not legally entitled to remain in Canada.

Providing corporate services

The Providing corporate services business line coordinates Citizenship and Immigration Canada's (CIC) planning and review processes; manages the spending and use of public funds; develops and oversees cost recovery/revenue generation activities; provides administrative, financial and personnel services to the Department, and functional guidance to service line and program delivery directors general; manages, coordinates and maintains the information technology infrastructure to support decision-making and performance measurement, and to improve service delivery; conducts and disseminates research on citizenship and immigration issues; coordinates the development of citizenship and immigration policy and positions the Department within the government's socio-economic agenda; designs and disseminates information about CIC's goals, policies, programs and activities; influences the operating environment of the program to facilitate its success, including by promoting the contribution of newcomers to Canadian society; responds to case inquiries and requests for information; and coordinates the Department's relations with provincial governments, non-governmental organizations, international organizations, and other government departments and agencies.

Immigration and Refugee Board of Canada

Objectives

The Board's objective is to meet Canada's immigration and refugee related obligations as defined in the *Immigration Act* and as a signatory to the 1951 United Nations Convention Relating to the Status of Refugees and the 1967 Protocol to the Convention. It does this by: determining claims to Convention refugee status made by persons within Canada; hearing appeals of certain persons who have been denied admission to or have been ordered removed from Canada; hearing appeals from Canadian citizens and permanent residents whose family members have been refused permanent resident status in Canada; hearing appeals from the Minister of an adjudicator's decision; conducting inquiries involving persons alleged to be inadmissible to or removable from Canada; and conducting detention reviews for persons detained for immigration reasons.

Business Line Descriptions

Refugee determination

The Refugee determination business line fulfils Canada's obligations as a signatory to the 1951 United Nations Convention Relating to the Status of Refugees to protect those with a well-founded fear of persecution in their own country. It does this by hearing and deciding claims for refugee status made within Canada. Refugee determination at the Immigration and Refugee Board of Canada deals exclusively with claims to refugee status made by persons who have arrived in Canada.

Immigration appeals

The Immigration appeals business line makes available to persons who have been denied admission to or ordered deported from Canada, as well as to Canadian citizens and permanent residents whose family members have been refused landing in Canada, a quasi-judicial tribunal to which they may appeal. This is done by hearing appeals of refusals of sponsored applications for permanent residence, appeals against removal orders issued against permanent residents, persons found to be Convention refugees or by persons in possession of valid visas and appeals of the Minister of an adjudicator's decision to grant admission or not to order removal.

Inquiries and detention reviews

The Inquiries and detention reviews business line contributes to ensuring the safety of Canadian society by conducting inquiries on persons seeking admission at a Canadian port of entry believed to be inadmissible or persons in Canada believed to be removable; and by conducting detention reviews for persons who have been detained during the examination, inquiry or removal process.

Corporate management and services

The Corporate management and services business line provides the Board with efficient management processes and administrative services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	411,978,000	...	...	411,978,000	1	Operating expenditures				
...	...	87,846,838	...	87,846,838	1a	Operating expenditures				
		50,025,017	...	50,025,017	1b	Transfer of $4,386,000 from Citizenship and Immigration Vote 5				
		...	4,386,000	4,386,000		Transfer from: Vote 5				
...	...	...	1,442,890	1,442,890		TB Vote 10 (1)				
...	...	...	16,196,000	16,196,000		TB Vote 15 (1)				
...	411,978,000	137,871,855	22,024,890	571,874,745		Total—Vote 1	526,760,096	45,114,649	...	464,579,197
...	...	1,757,203	...	1,757,203	2b	To write off from the Accounts of Canada 3,394 debts due to Her Majesty in right of Canada amounting to $1,757,203	1,757,203	...	...	601,273
...	27,870,000	...	...	27,870,000	5	Capital expenditures				
...	...	1,765,000	...	1,765,000	5a	Capital expenditures				
...	...	...	(4,386,000)	(4,386,000)		Transfer to Vote 1				
...	27,870,000	1,765,000	(4,386,000)	25,249,000		Total—Vote 5	24,907,461	341,539	...	11,015,254
...	336,471,517	...	...	336,471,517	10	Grants and contributions				
...	...	472,833	...	472,833	10a	Contributions				
...	...	8,865,864	...	8,865,864	10b	Grants				
...	336,471,517	9,338,697	...	345,810,214		Total—Vote 10	337,151,303	8,658,911	...	366,360,580
...	52,122	...	17,192	69,314	(S)	Minister of Citizenship and Immigration—Salary and motor car allowance	69,314	...	...	51,326
...	40,720,000	...	1,746,949	42,466,949	(S)	Contributions to employee benefit plans	42,466,949	...	...	40,350,000
...	...	...	10,474,303	10,474,303	(S)	Refunds of amounts credited to revenues in previous years	10,474,303	...	...	20,260,873
...	...	...	133,647	133,647	(S)	Payments to private collection agencies pursuant to section 17.1 of the *Financial Administration Act*	133,647	...	...	162,015
...	...	...	177,204	177,204	(S)	Court awards	177,204	...	...	125,843
2,773	...	...	71,784	74,557	(S)	Spending of proceeds from the disposal of surplus Crown assets	46,384	...	28,173	112,074
2,773	817,091,639	150,732,755	30,259,969	998,087,136		**Total budgetary**	943,943,864	54,115,099	28,173	903,618,435

59,059,511[2]	..	(74,539)	74,539	59,059,511	(S)	(L) Loans pursuant to section 119 of the *Immigration Act*, as last amended by TB814449. Limit $110,000,000 (Net)	(3,722,083)	...	62,781,594	(4,126,939)
						Total Department—				
2,773	**817,091,639**	**150,732,755**	**30,259,969**	**998,087,136**		**Budgetary**	**943,943,864**	**54,115,099**	**28,173**	**903,618,435**
59,059,511	**...**	**(74,539)**	**74,539**	**59,059,511**		**Non-budgetary**	**(3,722,083)**	**...**	**62,781,594**	**(4,126,939)**
						Immigration and Refugee Board of Canada				
...	72,659,000	...	...	72,659,000	15	Program expenditures				
...	...	8,966,050	...	8,966,050	15a	Program expenditures				
...	...	11,259,094	...	11,259,094	15b	Program expenditures				
...	...	...	200,000	200,000		Transfer from: TB Vote 10 [1]				
...	...	..	4,654,000	4,654,000		TB Vote 15 [1]				
	72,659,000	20,225,144	4,854,000	97,738,144		Total—Vote 15	93,135,847	4,602,297	...	86,105,413
...	10,900,000	..	459,000	11,359,000	(S)	Contributions to employee benefit plans	11,359,000	...	...	12,004,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	8,143
...	**83,559,000**	**20,225,144**	**5,313,000**	**109,097,144**		**Total Program—Budgetary**	**104,494,847**	**4,602,297**	**...**	**98,117,556**
						Total Ministry—				
2,773	**900,650,639**	**170,957,899**	**35,572,969**	**1,107,184,280**		**Budgetary**	**1,048,438,711**	**58,717,396**	**28,173**	**1,001,735,991**
59,059,511	**...**	**(74,539)**	**74,539**	**59,059,511**		**Non-budgetary**	**(3,722,083)**	**...**	**62,781,594**	**(4,126,939)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

[2] Changes have been made to previous year's reporting to correct errors of $7,901,478 made to the value of the available authorities and to reflect the inclusion of $865,950 of accrued interest in the portfolio.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Maximizing benefits of international migration	155,593,000	154,405,452	209,266	209,266							155,802,266	154,614,718
Maintaining Canada's humanitarian tradition	66,001,000	59,132,578	15,200	15,200	55,688,571	47,309,459	...	...	...		121,704,771	106,457,237
Promoting the integration of newcomers—												
Budgetary	43,300,000	42,492,621	747,426	747,426	290,121,643	289,841,844	...	...	...	...	334,169,069	333,081,891
Non-budgetary	...	...	...	...	...	...	...	...	59,059,511	(3,722,083)	59,059,511	(3,722,083)
Managing access to Canada	193,091,000	168,121,658	6,550,945	6,550,945	...	...	...	...	...	...	199,641,945	174,672,603
Providing corporate services	169,042,922	157,732,791	17,726,163	17,384,624	...	...	...	...	...	...	186,769,085	175,117,415
Total Department—												
Budgetary	**627,027,922**	**581,885,100**	**25,249,000**	**24,907,461**	**345,810,214**	**337,151,303**	**...**	**...**	**...**	**...**	**998,087,136**	**943,943,864**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**59,059,511**	**(3,722,083)**	**59,059,511**	**(3,722,083)**
Immigration and Refugee Board of Canada												
Refugee determination	57,915,061	55,367,842	...	...	...	...	...	...	...	...	57,915,061	55,367,842
Immigration appeals	5,726,553	5,234,956	...	...	...	...	...	...	...	...	5,726,553	5,234,956
Inquiries and detention reviews	4,973,263	4,233,966	...	...	...	...	...	...	...	...	4,973,263	4,233,966
Corporate management and services	40,482,267	39,658,083	...	...	...	...	...	...	...	...	40,482,267	39,658,083
Total Program—Budgetary	**109,097,144**	**104,494,847**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**109,097,144**	**104,494,847**
Total Ministry—												
Budgetary	**736,125,066**	**686,379,947**	**25,249,000**	**24,907,461**	**345,810,214**	**337,151,303**	**...**	**...**	**...**	**...**	**1,107,184,280**	**1,048,438,711**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**59,059,511**	**(3,722,083)**	**59,059,511**	**(3,722,083)**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Promoting the integration of newcomers				
...	101,728,940	9,994,060	...	111,723,000	Grant for the Canada-Quebec Accord on Immigration	111,723,000	...	...	104,140,000
					Contributions				
					Maintaining Canada's humanitarian tradition				
...	58,035,000	...	(4,346,429)	53,688,571	Resettlement assistance	46,299,317	7,389,254	...	67,804,734
...	2,000,000	...	...	2,000,000	International organization for migration	1,010,142	989,858	...	1,126,860
...	60,035,000	...	(4,346,429)	55,688,571		47,309,459	8,379,112	...	68,931,594
					Promoting the integration of newcomers				
...	18,130,021	472,833	16,631,697	35,234,551	Immigrant settlement and adaptation	35,220,508	14,043	...	39,820,171
...	106,172,598	(1,128,196)	(14,081,422)	90,962,980	Language instruction for newcomers to Canada	90,718,698	244,282	...	93,543,191
...	2,600,000	...	112,397	2,712,397	Host program	2,690,923	21,474	...	2,666,024
...	47,804,958	...	1,683,757	49,488,715	Contributions to provinces to respond to growing need to assist immigrants in integrating into Canada	49,488,715	...	...	52,733,662
...	174,707,577	(655,363)	4,346,429	178,398,643		178,118,844	279,799	...	188,763,048
					Managing access to Canada				
...	...	...	...	...	Items not required for the current year	...	...	...	4,525,938
...	**234,742,577**	**(655,363)**	...	**234,087,214**	**Total—Contributions**	**225,428,303**	**8,658,911**	...	**262,220,580**
					Ministry Summary by Business Line				
...	60,035,000	...	(4,346,429)	55,688,571	Maintaining Canada's humanitarian tradition	47,309,459	8,379,112	...	68,931,594
...	276,436,517	9,338,697	4,346,429	290,121,643	Promoting the integration of newcomers	289,841,844	279,799	...	292,903,048
...	...	...	...	...	Managing access to Canada	...	...	...	4,525,938
...	**336,471,517**	**9,338,697**	...	**345,810,214**	**Total Ministry**	**337,151,303**	**8,658,911**	...	**366,360,580**

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Non-budgetary (respendable receipts)			
Promoting the integration of newcomers			
Loan repayments—Section 119	...	16,958,705	18,031,770
Total Ministry—			
Non-budgetary	...	16,958,705	18,031,770

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	...	3,856
Total tax revenues	...	**3,856**
Non-tax revenues—		
Return on investments—		
Loans, investments and advances—		
Interest on transportation and assistance loans	949,113	909,961
Refunds of previous years' expenditures—		
Recovery of bad debts	331,765	452,245
Recovery—Resettlement program	562,850	283,529
Refunds of previous years' expenditures	1,431,212	1,048,657
Removal and detention costs	563,182	...
Adjustments to prior year's payables	1,277,114	2,793,488
	4,166,123	4,577,919
Sales of goods and services—		
Rights and privileges—		
Rights of landing	147,162,081	166,924,035
Citizenship rights fees	11,913,489	14,705,304
	159,075,570	*181,629,339*
Services of a regulatory nature—		
Change of citizenship	17,214,611	18,743,601
Citizenship status document	3,889,601	4,623,699
Application fees—		
Permanent residence	150,625,697	147,416,377
Business application	7,270,343	7,845,679
Dependant less than 19 years	11,268,623	11,293,616
Employment authorization	22,160,043	22,825,717
Employment authorization—Group of artists	1,075,965	1,082,327
Immigration status document	48,335,627	54,417,918
Visitor visa—		
Multiple entry	23,551,953	23,935,306
Family rate	3,175,746	3,752,092
Alternate manner of examination	370,793	388,926
Replacement or certification of a document	598,356	535,470
Student authorization	19,590,373	16,788,974
Minor violation of *Immigration Act*	5,111,282	5,211,146
Rehabilitation—A19(1)(c.1)	127,281	193,047
Minister's consent to return	350,578	351,587
Call out overtime	806	1,004
Order in council	27,050	29,917
Family business	266,800	260,000

Revenues—*Concluded*

	Current year	Previous year
	$	$
General services	641,311	677,370
Repayment of deportation—USA St Pierre	74,737	...
Repayment of deportation	193,897	219,090
Immigration administration fee—Transportation companies	3,572,000	2,794,215
Remission order payments	(418,500)	...
Refund of revenues (previous year)	(352,080)	...
Other services	...	27,598
	318,722,893	*323,414,676*
Sales of goods and information products		
Access to information	*35,595*	
Other fees and charges		
Administrative fees	57,885	...
Deferred revenues	30,104,151	...
	30,162,036	..
	507,996,094	505,044,015
Proceeds from the disposal of surplus Crown assets	71,784	69,330
Miscellaneous non-tax revenues—		
Access to information	55	...
Interest on overdue account receivable	167,356	...
Gains on foreign currency transactions	6,704	17,329
Immigration Act—		
Penalties—Transportation companies	215	3,700
Fines	104,795	66,330
Forfeitures	1,928,547	1,978,089
Removal and detention costs	...	784,701
Sundries	5,793	417,371
	2,213,465	3,267,520
Total non-tax revenues	**515,396,579**	**513,868,745**
Total Department	**515,396,579**	**513,872,601**

	Current year	Previous year
	$	$
Immigration and Refugee Board of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	30,321
Adjustments to prior year's payables	...	360,744
		391,065
Miscellaneous non-tax revenues	470,560	25,070
Total Program	470,560	416,135
Ministry Summary		
Tax revenues—		
Goods and services tax	...	3,856
Total tax revenues	...	3,856
Non-tax revenues—		
Return on investments	949,113	909,961
Refunds of previous years' expenditures	4,166,123	4,968,984
Sales of goods and services	507,996,094	505,044,015
Proceeds from the disposal of surplus Crown assets	71,784	69,330
Miscellaneous non-tax revenues	2,684,025	3,292,590
Total non-tax revenues	515,867,139	514,284,880
Total Ministry	**515,867,139**	**514,288,736**

SECTION 6

2001-2002

PUBLIC ACCOUNTS OF CANADA

Environment

Department

Canadian Environmental Assessment Agency

CONTENTS

Page
Program objectives and business line descriptions 6.2
Ministry summary 6.4
Programs by business line 6.6
Transfer payments 6.7
Details of respendable amounts 6.10
Revenues 6.11

Department

Objectives

The objective of the environment program is to make sustainable development a reality in Canada by helping Canadians live and prosper in an environment that needs to be respected, protected and conserved.

Business Line Descriptions

Clean environment

Canadians are affected by pollutants from many sources and in many different forms. The objective of this business line is to protect Canadians from domestic and global sources of pollution. Specifically, Environment Canada, in collaboration with provinces and other partners: identifies threats from pollutants, their sources and means of controlling them through the application of sound science; develops standards, guidelines and codes of practice to ensure adequate levels of protection of environmental quality; identifies and implements appropriate strategies for preventing or reducing pollution; administers and enforces regulations for pollution prevention and control within areas of federal jurisdiction; monitors levels of contaminants in air, water, and soil; represents Canada's interests in the development of international agreements and accords to reduce pollution; and provides advice and tools for preventing pollution and support to the development and deployment of green technologies.

Nature

Canadians depend on ecosystems for providing many valued resources and services, from producing the oxygen that sustains us to providing recreational enjoyment. The objective of this business line is to conserve biological diversity in healthy ecosystems. Specifically, Environment Canada, in collaboration with provinces and other partners: develops scientific knowledge and tools needed to understand and respond to the effects of human activities on ecosystems; manages migratory birds and nationally significant migratory bird habitat; develops and implements recovery plans for endangered species; provides leadership on the implementation of the Convention on Biological Diversity; applies an integrated approach to conserving and restoring significant ecosystems, and provides tools to build local capacity to continue this work; represents Canada's interests in international arenas dealing with wildlife, ecosystem health and biodiversity; and provides federal leadership in conserving and protecting Canada's water resources.

Weather and environmental predictions

Canadians are affected by environmental conditions on many time and space scales: from minutes to centuries and from cities to continents. The objective of this business line is to help Canadians adapt to their environment in ways which safeguard their health and safety, optimize economic activity and enhance environmental quality. Specifically, Environment Canada: monitors the state of the atmosphere (weather, climate, air quality and ultraviolet radiation), hydrosphere (water) and cryosphere (ice and snow); provides information on the past, present and future states of the physical environment; issues warnings of severe weather and environmental hazards; engages in scientific research on the causes of severe weather, the mechanisms which transport chemicals and weather through the atmosphere and around the world, and the impacts of human activity on the atmospheric environment; and provides advice on adaptation to changing weather and climate.

Management, administration and policy

Addressing complex and cross-cutting issues requires that the Department maintain a strong policy capacity and the ability to deliver efficient and innovative services. The objective of this business line is to provide strategic and effective departmental management to achieve environmental results. Specifically, this business line provides: departmental leadership; strategic policy advice; socio-economic analysis; coordination of international activities of the Department; leadership and coordination in fostering partnerships with industry, non-governmental organizations, Aboriginal peoples, provinces and other government departments; communications and public outreach services; support services to decision making, management and accountability, including planning and financial systems and services, information technology, records and information holdings, human resources, security and the management of assets and accommodations and environmental management systems.

Canadian Environmental Assessment Agency

Objectives

To provide high quality environmental assessments that contribute to informed decision making in support of sustainable development.

Business Line Descriptions

Canadian Environmental Assessment Agency

The Agency is responsible for providing advice and recommendations to decision-makers that reflect public values and the principles of sustainable development. By strengthening partnerships, the Agency also facilitates environmental assessment approaches that are coordinated across government, and harmonized with other jurisdictions, including Aboriginal regimes. The Agency is continuously improving the federal environmental assessment process by enhancing its efficiency, effectiveness, predictability, and consistency, all the while maintaining the highest standards of quality. In addition, the Agency provides education and training to federal departments to improve their understanding of, and compliance with, the *Canadian Environmental Assessment Act* and the Cabinet directive on the assessment of policy and program proposals. Finally, the Agency represents Canada's environmental assessment interests in international forums.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
...	465,725,956			465,725,956	1	Operating expenditures				
		76,981,074		76,981,074	1a	Operating expenditures				
			931,340	931,340		Transfer from: TB Vote 10				
			24,360,000	24,360,000		TB Vote 15				
		...	(1,849,484)	(1,849,484)		Transfer to Vote 5				
	465,725,956	76,981,074	23,441,856	566,148,886		Total—Vote 1	550,041,272	16,107,614		479,791,226
	32,239,000			32,239,000	5	Capital expenditures				
		8,053,000		8,053,000	5a	Capital expenditures				
...		19,996,082	...	19,996,082	5b	Transfer of $1,849,484 from Environment Vote 1				
...		...	1,849,484	1,849,484		Transfer from Vote 1				
	32,239,000	28,049,082	1,849,484	62,137,566		Total—Vote 5	58,716,469	3,421,097		39,525,416
	70,235,294	...		70,235,294	10	Grants and contributions				
		60,050,603		60,050,603	10a	Grants and contributions				
		46,393,662		46,393,662	10b	Grants				
...	70,235,294	106,444,265		176,679,559		Total—Vote 10	175,897,875	781,684		64,151,665
	52,122	...	15,866	67,988	(S)	Minister of the Environment – Salary and motor car allowance	67,988			51,597
	53,918,987	...	2,269,000	56,187,987	(S)	Contributions to employee benefit plans	56,187,987	...	...	56,334,000
			329	329	(S)	Collection agency fees	329			146
...	...	...	1,750	1,750	(S)	Refunds of amounts credited to revenues in previous years	1,750	...	...	...
77,606		...	366,946	444,552	(S)	Spending of proceeds from the disposal of surplus Crown assets	436,624		7,928	203,447
77,606	**622,171,359**	**211,474,421**	**27,945,231**	**861,668,617**		**Total Department—Budgetary**	**841,350,294**	**20,310,395**	**7,928**	**640,057,497**
						Canadian Environmental Assessment Agency				
...	10,363,000	...	...	10,363,000	15	Program expenditures				
...	...	1,845,700	...	1,845,700	15a	Program expenditures				
...	...	85,000	...	85,000	15b	Program expenditures				
...	...	...	68,000	68,000		Transfer from: TB Vote 10 (1)				
...	...	...	323,000	323,000		TB Vote 15 (1)				
...	10,363,000	1,930,700	391,000	12,684,700		Total—Vote 15	11,317,807	1,366,893	...	10,241,427
...	1,197,000	...	50,000	1,247,000	(S)	Contributions to employee benefit plans	1,247,000	...	...	1,146,000

186			343	529	(S)	Spending of proceeds from the disposal of surplus Crown assets	..	186	343	...
186	**11,560,000**	**1,930,700**	**441,343**	**13,932,229**		**Total Program—Budgetary**	**12,564,807**	**1,367,079**	**343**	**11,387,427**
77,792	**633,731,359**	**213,405,121**	**28,386,574**	**875,600,846**		**Total Ministry—Budgetary**	**853,915,101**	**21,677,474**	**8,271**	**651,444,924**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 10 – Government-wide initiatives.
Treasury Board Vote 15 – Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Clean environment	184,828,095	174,154,850	19,762,736	19,723,413	138,720,156	138,579,624	10,231,800	9,051,837			333,079,187	323,406,050
Nature	156,013,994	150,832,361	6,074,811	5,868,865	28,247,766	27,608,311	11,316,500	7,282,097			179,020,071	177,027,440
Weather and environmental predictions	226,933,411	219,106,354	33,009,304	29,712,246	5,484,837	5,483,140	68,548,200	62,917,914			196,879,352	191,383,826
Management, administration and policy	145,788,992	142,835,813	3,290,715	3,411,945	4,226,800	4,226,800	616,500	941,580			152,690,007	149,532,978
Sub-total	713,564,492	686,929,378	62,137,566	58,716,469	176,679,559	175,897,875	90,713,000	80,193,428	...	...	861,668,617	841,350,294
Revenues netted against expenditures	(90,713,000)	(80,193,428)	...	...	...	...	(90,713,000)	(80,193,428)	...	...	...	...
Total Department—Budgetary	**622,851,492**	**606,735,950**	**62,137,566**	**58,716,469**	**176,679,559**	**175,897,875**	...	...	...	...	**861,668,617**	**841,350,294**
Canadian Environmental Assessment Agency												
Canadian Environmental Assessment Agency	16,038,229	12,233,443			1,395,000	528,974	3,501,000	197,610			13,932,229	12,564,807
Revenues netted against expenditures	(3,501,000)	(197,610)	...	...	...	...	(3,501,000)	(197,610)	...	...	...	...
Total Program—Budgetary	**12,537,229**	**12,035,833**	...	...	**1,395,000**	**528,974**	...	...	...	...	**13,932,229**	**12,564,807**
Total Ministry—Budgetary	**635,388,721**	**618,771,783**	**62,137,566**	**58,716,469**	**178,074,559**	**176,426,849**	...	...	...	...	**875,600,846**	**853,915,101**

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Clean environment				
...	2,000,000	...	(533,531)	1,466,469	Grants for the implementation of the Montreal Protocol on substances which deplete the ozone layer	1,466,469	...	...	2,000,000
...	...	50,000,000	...	50,000,000	Grant to the Foundation for Sustainable Development Technology in Canada	50,000,000	...	...	...
...	...	50,000,000	...	50,000,000	Grant to the Green Municipal Investment Fund	50,000,000	...	...	...
...	...	12,500,000	...	12,500,000	Grant to the Green Municipal Enabling Fund	12,500,000	...	...	...
...	2,000,000	112,500,000	(533,531)	113,966,469		113,966,469	...	...	2,000,000
					Nature				
...	...	...	...	...	Items not required for the current year	...	...	...	12,000,000
					Weather and environmental predictions				
...	850,000	...	(807,833)	42,167	Grants to support environmental research and development	42,167	...	...	367,333
...	**2,850,000**	**112,500,000**	**(1,341,364)**	**114,008,636**	**Total—Grants**	**114,008,636**	...	...	**14,367,333**
					Contributions				
					Clean environment				
...	1,097,000	...	458,010	1,555,010	Contributions to support environmental research and development	1,555,010	...	...	1,519,804
...	...	...	232,480	232,480	Contributions to support environmental and sustainable development projects	232,480	...	...	127,716
...	...	...	2,159,445	2,159,445	Contributions to increase awareness and understanding of environmental and sustainable development issues	2,159,445	...	...	653,762
...	2,078,000	...	577,779	2,655,779	Contributions to support Canada's International Commitments	2,655,768	11	...	2,275,143
...	2,522,000	...	(678,992)	1,843,008	EcoAction 2000—Community Funding Initiative	1,752,593	90,415	...	1,456,808
...	4,200,000	...	393,900	4,593,900	Contribution for Canada's share of the Commission of Environmental Co-operation (CEC) Budget	4,593,900	...	...	3,363,000
...	8,000,000	...	(3,160,200)	4,839,800	Climate Change Action Fund (CCAF)	4,789,758	50,042	...	6,739,239
...	18,200,000	(6,807,735)	(5,135,531)	6,256,734	Contributions for the environmental clean-up of the Sydney tar ponds and coke ovens sites in the Muggah Creek watershed	6,256,734	...	...	3,511,410
...	...	...	533,531	533,531	Contribution—Multilateral fund of the Montreal Protocol	533,467	64	...	...
...	...	...	9,000	9,000	Contribution under minister authority	9,000	...	...	9,000
...	...	...	75,000	75,000	EcoAction 2000—Public Engagement Initiative	75,000	...	...	238,102
...	36,097,000	(6,807,735)	(4,535,578)	24,753,687		24,613,155	140,532	...	19,893,984

Transfer Payments—*Concluded*

Source of authorities: Available from previous years	Source of authorities: As shown in Main Estimates	Source of authorities: As shown in Supplementary Estimates	Source of authorities: Adjustments and transfers	Source of authorities: Total available for use		Disposition of authorities: Used in the current year	Disposition of authorities: Variance	Disposition of authorities: Available for use in subsequent years	Disposition of authorities: Used in the previous year
$	$	$	$	$		$	$	$	$
					Nature				
	977,000		618,628	1,595,628	Contributions to support environmental research and development	1,595,628		...	1,179,739
	17,961,994		(247,375)	17,714,619	Contributions to support environmental and sustainable development projects	17,624,038	90,581		13,909,753
...	1,116,000	752,000	614,017	2,482,017	Contributions to increase awareness and understanding of environmental and sustainable development issues	2,481,447	570		1,150,660
...	337,300		255,815	593,115	Contributions to support Canada's International Commitments	586,926	6,189		921,870
...	2,522,000		1,117,081	3,639,081	EcoAction 2000—Community Funding Initiative	3,639,081	...	...	3,101,312
...	2,200,000	...	...	2,200,000	Contribution to the Wildlife Habitat Canada Foundation	1,659,357	540,643	...	1,885,793
...	...	...	23,306	23,306	EcoAction 2000—Public Engagement Initiative	21,834	1,472	...	30,908
...	...	...	...	...	Items not required for the current year	...	...	...	133,000
...	25,114,294	752,000	2,381,472	28,247,766		27,608,311	639,455	...	22,313,035
					Weather and environmental predictions				
...	2,500,000		415,280	2,915,280	Contributions to support environmental research and development	2,913,750	1,530	...	2,993,700
...	200,000		90,100	290,100	Contributions to support environmental and sustainable development projects	290,000	100	...	...
...	17,000		275,000	292,000	Contributions to increase awareness and understanding of environmental and sustainable development issues	292,000	...	...	294,400
...	1,693,000	...	(147,710)	1,545,290	Contributions to support Canada's International Commitments	1,545,239	51	...	488,336
...	...	...	400,000	400,000	Climate Change Action Fund (CCAF)	399,984	16	...	30,000
...	...	...	...	...	Items not required for the current year	...	...	...	206,000
...	4,410,000	...	1,032,670	5,442,670		5,440,973	1,697	...	4,012,436
					Management, administration and policy				
...	...	...	50,000	50,000	Contributions to support environmental research and development	50,000	...	...	...
...	...	...	90,152	90,152	Contributions to support environmental and sustainable development projects	90,152	...	...	...
...	800,000	...	1,136,163	1,936,163	Contributions to increase awareness and understanding of environmental and sustainable development issues	1,936,163	...	...	1,463,325
...	162,000	...	973,440	1,135,440	Contributions to support Canada's International Commitments	1,135,440	...	...	314,784
...	50,000	...	117,200	167,200	EcoAction 2000—Public Engagement Initiative	167,200	...	...	70,301
...	752,000	...	(204,155)	547,845	Contribution to the Canadian Council of Ministers of the Environment in an amount equal to one-third of its operating budget	547,845	...	...	485,122

...	...		300,000	300,000	Climate Change Action Fund (CCAF)	300,000	...		...
...	...	...	...	...	Items not required for the current year	...	...	...	1,231,345
...	1,764,000	...	2,462,800	4,226,800		4,226,800	...	...	3,564,877
...	**67,385,294**	**(6,055,735)**	**1,341,364**	**62,670,923**	**Total—Contributions**	**61,889,239**	**781,684**	...	**49,784,332**
					Departmental Summary by Business Line				
	38,097,000	105,692,265	(5,069,109)	138,720,156	Clean environment	138,579,624	140,532		21,893,984
	25,114,294	752,000	2,381,472	28,247,766	Nature	27,608,311	639,455		34,313,035
	5,260,000		224,837	5,484,837	Weather and environmental predictions	5,483,140	1,697		4,379,769
	1,764,000		2,462,800	4,226,800	Management, administration and policy	4,226,800			3,564,877
...	**70,235,294**	**106,444,265**	...	**176,679,559**	**Total Department**	**175,897,875**	**781,684**	...	**64,151,665**
					Canadian Environmental Assessment Agency				
					Contributions				
	95,000		78,500	173,500	Contribution to the Province of Quebec—James Bay and Northern Quebec Agreement	173,500	...		104,056
	300,000		31,997	331,997	Contributions to support the promotion research and development of environmental assessment	331,997	...		324,212
...	1,000,000		(110,497)	889,503	Contributions for the support of public participation in the environmental assessment review process—Participant funding program	23,477	866,026	...	42,781
...	**1,395,000**	...	...	**1,395,000**	**Total Program**	**528,974**	**866,026**	...	**471,049**
...	**71,630,294**	**106,444,265**	...	**178,074,559**	**Total Ministry**	**176,426,849**	**1,647,710**	...	**64,622,714**

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Clean environment			
Revenues received from other government departments			
Products			
Publications	13,669	13,669	13,827
Products	9,400	9,400	6,535
Realty	12,903	12,903	6,667
Services			
Research and analysis	5,105,632	5,486,293	5,028,613
Consulting services	153,338	153,338	69,916
Training	11,615	11,615	135,019
Regulatory services	210,043	210,043	140,161
External revenues:			
Products			
Data extracts	24,536	24,536	6,903
Publications	58,464	58,464	55,510
Products	45,453	45,453	50,114
Realty	96,734	96,734	110,485
Services			
Research and analysis	3,060,510	1,499,886	1,772,847
Consulting services	259,073	259,073	222,859
Training	128,639	128,639	120,165
Sundries	...	...	2,400
Regulatory services	1,041,791	1,041,791	780,365
	10,231,800	9,051,837	8,522,386
Nature			
Revenues received from other government departments:			
Products			
Data extracts	78,520	78,520	...
Products	170,064	170,064	730
Realty	...	...	102,717
Services			
Research and analysis	4,470,226	2,744,342	2,806,839
Telecommunications	...	...	12,000
Consulting services	415,150	415,150	254,943
Training	20,340	20,340	336,544
External revenues:			
Products			
Data extracts	3,266	3,266	1,439
Publications	22,320	22,320	12,569
Products	39,676	39,676	43,599
Realty	422,673	422,673	379,528
Services			
Research and analysis	5,157,601	2,849,082	2,816,793
Hydrometric	131,559	131,559	157,873
Consulting services	35,803	35,803	5,400
Training	7,505	7,505	4,000
Wildlife studies and surveys	123,892	123,892	159,609
Regulatory services	216,005	216,005	216,234
Sundries	1,900	1,900	...
	11,316,500	7,282,097	7,310,817
Weather and environmental predictions			
Revenues received from other government departments:			
Products			
Data extracts	1,574,027	1,574,027	1,846,811
Publications	60,839	60,839	128,515
Products	13,233,589	14,684,356	16,440,385
Realty	30,364	30,364	30,404
Services			
Research and analysis	2,974,112	2,974,112	2,567,534
Telecommunications	55,492	55,492	173,157
Consulting services	2,590,146	2,590,146	1,435,913
Training	575,024	575,024	527,004
Environmental assessment	844,107	844,107	588
Sundries	372,100	372,100	320,700
External revenues:			
Products			
Data extracts	5,242,533	5,242,533	4,569,876
Publications	508,688	508,688	537,059
Products	32,214,336	25,133,283	24,688,114
Sponsorship and advertising	24,274	24,274	97,916
Realty	342,690	342,690	303,672
Services			
Research and analysis	527,275	527,275	613,356
Hydrometric	4,475,010	4,475,010	3,517,020
Telecommunications	1,772,425	1,772,425	2,031,332
Consulting services	750,223	750,223	552,885
Training	158,023	158,023	118,461
Environmental assessment	215,914	215,914	70,934
Sundries	7,009	7,009	...
	68,548,200	62,917,914	60,571,636

Details of Respendable Amounts—*Concluded*

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Management, administration and policy			
Revenues received from other government departments:			
Products	...	18,940	...
Realty	...	672,606	152,606
Services			
Research and analysis	30,000	130,391	139,860
Telecommunications	...	...	518,000
Consulting services	...	12,950	...
Training	...	...	28,800
External revenues:			
Products			
Data extracts	...	8,200	19
Publications	...	2,604	...
Products	...	1,840	...
Realty	586,500	37,934	31,001
Services			
Research and analysis	...	1,115	...
Telecommunications	...	45,000	...
Consulting services	...	10,000	...
Training	...	...	1,100
	616,500	941,580	871,386
Total Department—Budgetary	**90,713,000**	**80,193,428**	**77,276,225**
Canadian Environmental Assessment Agency			
Revenues received from other government departments:			
Training, information and publications	30,000	111,229	67,663
External revenues:			
Training, information and publications	30,000	86,381	113,999
Environmental assessment services	3,441,000	...	28,134
Total Program—Budgetary	**3,501,000**	**197,610**	**209,796**
Total Ministry—Budgetary	**94,214,000**	**80,391,038**	**77,486,021**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax		3,115,966
Total tax revenues	...	**3,115,966**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of transfer payments	72,936	98,047
Reimbursement of operating and maintenance expenditures	835,096	389,811
Reimbursement of capital expenditures		19,337
Sundries		5,337
Adjustments to previous year revenues		98,441
Adjustments to prior year's payables	769,196	326,835
	1,677,228	937,808
Sales of goods and services—		
Lease and use of public property	*2,349*	*2,261*
Services of a regulatory nature—		
Taxidermist and aviculture licences	23,932	25,396
Bird hunting permits	3,300,931	3,742,173
Other miscellaneous fines	220,009	184,219
	3,544,872	*3,951,788*
Services of a non-regulatory nature—		
Hydrometric recoveries	436,529	513,869
Other water related recoveries	3,890,321	3,359,388
Other miscellaneous revenues	1,703,182	...
	6,030,032	*3,873,257*
Sales of goods and information products	*1,878,604*	...
	11,455,857	7,827,306
Proceeds from the disposal of surplus Crown assets	366,946	223,260
Miscellaneous non-tax revenues	794,142	1,980,308
Total non-tax revenues	**14,294,173**	**10,968,682**
Total Department	**14,294,173**	**14,084,648**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Canadian Environmental Assessment Agency		
Tax revenues—		
Goods and services tax	...	9,004
Total tax revenues	**...**	**9,004**
Non-tax revenues—		
Refunds of previous years' expenditures		
Refunds of previous years' expenditures	18,478	18,589
Adjustments to prior year's payables	21,810	43,066
	40,288	61,655
Sales of goods and services—		
Services of a non-regulatory nature	5,236	
Sales of goods and information products	8	—
	5,244	—
Proceeds from the disposal of surplus Crown assets	343	186
Miscellaneous non-tax revenues	93	25
Total non-tax revenues	**45,968**	**61,866**
Total Program	**45,968**	**70,870**
Ministry Summary		
Tax revenues—		
Goods and services tax	...	3,124,970
Total tax revenues	...	3,124,970
Non-tax revenues—		
Refunds of previous years' expenditures	1,717,516	999,463
Sales of goods and services	11,461,101	7,827,306
Proceeds from the disposal of surplus Crown assets	367,289	223,446
Miscellaneous non-tax revenues	794,235	1,980,333
Total non-tax revenues	14,340,141	11,030,548
Total Ministry	**14,340,141**	**14,155,518**

SECTION 7

2001-2002

PUBLIC ACCOUNTS OF CANADA

Finance

Department

Auditor General

Canada Deposit Insurance Corporation

Canadian International Trade Tribunal

Financial Consumer Agency of Canada

Financial Transactions and Reports Analysis Centre of Canada

Office of the Superintendent of Financial Institutions

CONTENTS

	Page
Program objectives and business line descriptions	7.2
Ministry summary	7.5
Programs by business line	7.10
Transfer payments	7.12
Details of respendable amounts	7.14
Revenues	7.14

Department

Economic, Social and Financial Policies Program

Objectives

Appropriate policies and sound advice with respect to economic, social and financial conditions and to the government's agenda; responsible administration of international financial obligations and subscriptions; economical financing of domestic coinage costs; responsible financing of special projects; effective and efficient corporate administration.

Business Line Descriptions

Policies and advice

Appropriate policies and sound advice with respect to economic, social and financial conditions and to the government's agenda;

- Economic and fiscal policy: the domestic and international economic and financial outlook, the government's overall fiscal framework, expenditure plan and resource allocation and the government's overall economic policy framework;
- International trade and finance: with specific reference to import tariffs and trade remedies, foreign direct investment and economic cooperation, defence policies and expenditures, international development assistance and international financial relations;
- The development and evaluation of federal taxation policies and legislation with respect to income, sales and excise taxes;
- Financial sector policy: government borrowing and debt management, legislation governing federally regulated financial institutions, and financial, investment and borrowing issues relating to Crown corporations, departments and agencies, and government pension plans investment policies;
- Federal-provincial relations and social policy: federal-provincial fiscal and economic relations and Canadian social policies and programs; and
- Economic development and corporate finance: the economic, fiscal and financial implications of the government's micro-economic policies and programs, including loans, investments and guarantees of the Crown; proposals for assistance to major projects or corporate restructuring initiatives advanced by the private sector; and, the management and, as appropriate, the privatization of Crown corporations and other corporate holdings and the commercialization/privatization of government services.

International financial organizations

Responsible administration of international financial obligations and subscriptions.

Domestic coinage

Payment of the production and distribution costs for domestic circulating coinage.

Corporate administration

Appropriate departmental management; strategic communications advice; suitable public affairs support; sound legal advice; and effective and efficient financial, human resources, information technology, security and administrative systems and expertise.

Public Debt Program

Objectives

To statutory funding of interest and service costs of the public debt and the issuing costs of new borrowings, if required.

Business Line Descriptions

Interest and other costs

Manages the government's borrowing program.

Canada investment and savings

As a special operating agency within the department of Finance, develops and markets retail debt instruments such as Canada Savings Bonds and the Canada Premium Bonds directly to Canadians, through employers and in cooperation with the financial institutions.

Federal-Provincial Transfers Program

Objectives

Transfer payments pursuant to statutes with respect to Canada health and social transfer, equalization and other transfers, and pursuant to agreements with respect to territorial formula financing.

Business Line Descriptions

Transfer payments

- Canada health and social transfer: payments to provinces are made according to legislation, and include both cash and tax transfers;
- Fiscal equalization: payments to provinces are made according to precise formulas embodied in legislation and regulations;
- Territorial formula financing: payments to territorial governments are made according to formulas embodied in federal-territorial agreements;
- Other transfer payments: funds are provided to, or recovered from, provincial governments under various statutory authorities.

Auditor General

Objectives

To provide audit and other appropriate information for use by the House of Commons in its scrutiny of government programs, financial activities and environmental and sustainable development matters.

Business Line Descriptions

Legislative auditing

The activities of the Office of the Auditor General consist of the audit of the Accounts of Canada, certain Crown corporations and other entities, and the monitoring of environmental and sustainable development matters to meet legislative reporting requirements, pursuant to the *Auditor General Act*. The Auditor General provides audit opinions on the financial statements of the Government of Canada and on certain Crown corporations and other entities, and brings to the attention of the House of Commons anything that the Auditor General considers to be significant. The commissioner of the environment and sustainable development reports annually, on behalf of the Auditor General and to the attention of the House of Commons, anything considered significant in relation to environmental and other aspects of sustainable development.

Canada Deposit Insurance Corporation

Objectives

To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.

Canadian International Trade Tribunal

Objectives

In an economically and legally sound manner, to conduct investigations and inquiries; and to make findings and, as directed, recommendations on matters affecting Canada's commerce and international trade, and to decide on taxpayers' appeals from customs and excise tax assessments and determinations.

Business Line Descriptions

Canadian International Trade Tribunal

The conduct of research and investigation, the receipt of evidence and the holding of public hearings so as to make adjudications, findings, determinations or recommendations in response to:

- inquiries under the *Special Import Measures Act (SIMA)* into whether or not the dumping and/or subsidizing found by the Canada Customs and Revenue Agency causes material injury to a domestic industry;
- investigations under the *Canadian International Trade Tribunal Act* (*CITT Act*) of complaints, by Canadian producers of goods, of serious injury caused by imports;
- appeals from decisions made by the Minister of National Revenue or the Commissioner of the Canada Customs and Revenue Agency under the *Customs Act*, the *Excise Tax Act* and *SIMA*, including new appeals under the Customs Act as a result of the Tribunal's new jurisdiction under the *North American Free Trade Agreement Implementation Act;*
- requests from domestic producers for tariff relief on imported textile inputs for production;
- complaints from potential suppliers concerning any aspect of the procurement process under the North American Free Trade Agreement (NAFTA), the Agreement on Internal Trade (AIT) and the World Trade Organization (WTO) Agreement on Government Procurement;
- references under the *CITT Act* by the Governor in Council on any economic, trade or commercial matters, including injury to Canadian producers of goods and services, or by the Minister of Finance on any tariff-related matter; and
- issues under other acts of Parliament or related regulations including public interest considerations, reviews and requests for importer rulings under *SIMA*.

Financial Consumer Agency of Canada

Objectives

The FCAC has five objectives:

- supervise financial institutions to ensure they comply with federal consumer protection measures (known as "consumer provisions " that apply to them;
- promote the adoption by financial institutions of policies and procedures designed to implement the consumer provisions;
- monitor the compliance of financial institutions with voluntary codes of conduct and any other public commitments they have made to protect the interests of consumers;
- promote awareness of the obligations of financial institutions;
- foster an understanding of financial services and issues relating to financial services.

Business Line Descriptions

Financial Consumer Agency of Canada

We provide consumer information and oversee financial institutions to ensure that they comply with federal consumer protection measures.

Financial Transactions and Reports Analysis Centre of Canada

Objectives

The Financial Transactions and Reports Analysis Centre of Canada was established as an independent agency with a mandate to collect, analyse, assess and disclose information in order to assist in the detection, prevention and deterrence of money laundering. The Centre's mandate includes ensuring compliance with the record keeping and reporting requirements set out in the *Proceeds of Crime (Money Laundering) Act* and Regulations and enhancing awareness and understanding of matters related to money laundering. The Centre's mandate also requires it to ensure that personal information under its control is protected from unauthorized disclosure.

Business Line Descriptions

Detection and deterrence of laundering of proceeds of crime

- Establish a state of the art information technology facility to receive and analyse transaction reports;
- After analysis, and where appropriate, disclose designated information to law enforcement agencies to assist in the investigation or prosecution of money laundering offences;
- Communicate with reporting entities about their obligations, and monitor compliance with the Act;
- Develop guidelines to assist reporting entities to identify suspicious transactions;
- Liaise and meet national, foreign and international organisations to exchange information on emerging trends;
- Enter into agreements with institutions and agencies of foreign states that have powers and duties similar to those of the Centre to exchange information that would be relevant to the investigation or prosecution of money laundering offences;
- Plan and implement a communication strategy to enhance awareness and understanding of matters related to money laundering.

Office of the Superintendent of Financial Institutions

Objectives

OSFI is the primary regulator of federal financial institutions and pension plans. Our mission is to safeguard policyholders, depositors and pension plan members from undue loss. We advance and administer a regulatory framework that contributes to public confidence in a competitive financial system. We also provide actuarial services and advice to the Government of Canada. We are committed to providing a professional, high quality and cost-effective service.

Business Line Descriptions

Supervision of financial institutions and pension plans

OSFI supervises about 500 financial institutions and 1,100 pension plans. The pension plans are employer-sponsored plans that are subject to provisions of the *Pension Benefits Standards Act, 1985*. In addition, on a cost-recovery basis, OSFI carries out reviews of certain provincially chartered institutions through federal-provincial agreements or as an agent of the Canada Deposit Insurance Corporation.

Actuarial and other services to the Government of Canada

OSFI prepares actuarial reports pursuant to the *Public Pensions Reporting Act* and the Canada Pension Plan and various other statutory reports on government pension and insurance programs.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
						Economic, Social and Financial Policies Program				
	72,507,000		—	72,507,000	1	Operating expenditures				
		13,027,250		13,027,250	1a	Operating expenditures				
			179,545	179,545		Transfer from: TB Vote 10				
			4,877,000	4,877,000		TB Vote 15 (1)				
	72,507,000	13,027,250	5,056,545	90,590,795		Total—Vote 1	83,158,676	7,432,119		77,086,841
		17,900,000		17,900,000	2a	Forgiveness of certain debts and obligations due to Her Majesty in right of Canada amounting to $17,900,000 owed by the Government of Jamaica	17,889,590	10,410		
		4,900,000		4,900,000	3a	Forgiveness of certain debts and obligations due to Her Majesty in right of Canada amounting to $4,900,000 owed by the Republics of Zambia, Madagascar and Cameroon		4,900,000		
	326,000,000			326,000,000	5	Grants and contributions	242,065,362	83,934,638		194,371,832
	52,122		15,866	67,988	(S)	Minister of Finance—Salary and motor car allowance	67,988			51,597
	262,022,000			262,022,000	(S)	Payments (encashment of notes) to International Development Association (*Bretton Woods and Related Agreements Act* and previous years' Appropriation Acts)	262,022,000			365,726,000
...	40,500,000	(24,400,000)	(16,100,000)	...	(S)	Payments to International Monetary Fund's Poverty Reduction and Growth Facility in accordance with the *Bretton Woods and Related Agreements Act*, subsection 8.1(2) Limit is 225,000,000 SDR				
111,484,473		...	...	111,484,473		Unused authority of 56,102,414 SDR at beginning of year (converted to Cdn $ at that time)				
			(38,285)	(38,285)		Exchange valuation adjustment to the unused authority at year end				
111,484,473	40,500,000	(24,400,000)	(16,138,285)	111,446,188		Total	14,840,142	...	96,606,046	79,469,936
...	9,210,000	...	388,000	9,598,000	(S)	Contributions to employee benefit plans	9,598,000	...	...	9,193,000
...	41,000,000	21,000,000	(295,831)	61,704,169	(S)	Purchase of domestic coinage	61,704,169	...	...	110,145,350
...	...	1,250,000,000	...	1,250,000,000	(S)	Grant to the Canada Foundation for Innovation (*Budget Implementation Act, 1997*)	1,250,000,000	...	...	...
...	...	...	22,842	22,842	(S)	Payments pursuant to the *Halifax Relief Commission Pension Continuation Act*	22,842	...	...	...

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
68,571,831				68,571,831	(S)	Payments to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank pursuant to the *Financial Institutions Depositors Compensation Act*			68,571,831	452
			2,160,116	2,160,116	(S)	Payment of liabilities previously transferred to revenues	2,160,116			1,425,902
			16,765,754	16,765,754	(S)	Refunds of amounts credited to revenues in previous years	16,765,754		....	16,244,117
25,000			4,051	29,051	(S)	Spending of proceeds from the disposal of surplus Crown assets	17,108	7,892	4,051	
180,081,304	751,291,122	1,282,427,250	7,979,058	2,221,778,734		Total budgetary	1,960,311,747	96,285,059	165,181,928	853,715,027
2,000,000				2,000,000	(S)	(L) Payment to the Canadian Commercial Bank pursuant to the *Canadian Commercial Bank Financial Assistance Act*. Limit $75,000,000 (Gross)			2,000,000	
			7,000,000	7,000,000	(S)	(L) Advances pursuant to section 13(1) of the *Financial Consumer Agency of Canada Act* (Gross)	7,000,000		....	....
						International Development Association				
....		1	202,333,332	202,333,333	L10	Issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed $202,334,000 to the International Development Association in accordance with the *Bretton Woods and Related Agreements Act* (Gross)	202,333,333	....	....	202,333,333
						European Bank for Reconstruction and Development (EBRD)				
....	8,541,000	....	(975,916)	7,565,084	(S)	(L) Issuance of demand notes in the amount not exceeding US $5,829,760 notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $8,540,597 on February 15, 2000, pursuant to section 6(2) of the *European Bank for Reconstruction and Development Agreement Act* to the European Bank for Reconstruction and Development for supplementary subscriptions of shares (Gross)	7,565,084	....	....	7,114,735
					(S)	**(L) Issuance of demand notes in the amount not exceeding US $1,457,440 notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $2,135,149 on February 15, 2000, pursuant to section 6(2) of the *European Bank for Reconstruction and Development Agreement Act* to the European Bank for Reconstruction and Development for supplementary subscrip-**				

...	15,660,000	...	(4,312,375)	11,347,625		tions of shares and capital subscriptions (Gross)	11,347,625			10,672,102
						International Monetary Fund—Poverty Reduction and Growth Facility				
...		172,000,000	(172,000,000)	...	(S)	(L) Issuance of loan to International Monetary Fund's Poverty Reduction and Growth Facility in accordance with the *Bretton Woods and Related Agreements Act*, subsection 8.1(1) Limit is 700,000,000 SDR (Gross)				
361,332,258			...	361,332,258		Unused authority of 181,833,500 SDR at beginning of year (converted to Cdn $ at that time)				
...		...	(442,739)	(442,739)		Exchange valuation adjustment to the unused authority at year end				
361,332,258		172,000,000	(172,442,739)	360,889,519		Total	68,001,889		292,887,630	113,533,260
						Petro-Canada Limited				
27,228,147			...	27,228,147	(S)	(L) Advances for loans to, or purchase of preferred shares in, Petro-Canada Limited pursuant to the *Petro-Canada Limited Act*, section 22. Limit $1,000,000,000 (Gross)	...		27,228,147	...
1,573,645,679		...	...	1,573,645,679	(S)	(L) Subscriptions for common shares of Petro-Canada Limited pursuant to the *Petro-Canada Limited Act*, section 5. Limit $4,900,000,000 (Gross)			1,573,645,679	
...	...	...	...	...		Appropriations not required for the current year	...			13,211,149
1,964,206,084	24,201,001	172,000,000	31,602,302	2,192,009,387		Total non-budgetary	296,247,931		1,895,761,456	346,864,579
						Total Program—				
180,081,304	**751,291,122**	**1,282,427,250**	**7,979,058**	**2,221,778,734**		**Budgetary**	**1,960,311,747**	**96,285,059**	**165,181,928**	**853,715,027**
1,964,206,084	**24,201,001**	**172,000,000**	**31,602,302**	**2,192,009,387**		**Non-budgetary**	**296,247,931**	...	**1,895,761,456**	**346,864,579**
						Public Debt Program				
	41,700,000,000	(2,500,000,000)	2,127,510,690	41,327,510,690	(S)	Interest and other costs (*Financial Administration Act*)	41,327,510,690			46,448,287,349
...	**41,700,000,000**	**(2,500,000,000)**	**2,127,510,690**	**41,327,510,690**		**Total Program—Budgetary**	**41,327,510,690**	...	...	**46,448,287,349**
						Federal-Provincial Transfers Program				
...	1,579,000,000	...	...	1,579,000,000	15	Transfer payments to the territorial governments				
	...	25,000,000	...	25,000,000	15a	Transfer payments to the territorial governments				
...	...	...	(3,100,647)	(3,100,647)		Adjustments pursuant to section 37.1 of the *Financial Administration Act*				
...	1,579,000,000	25,000,000	(3,100,647)	1,600,899,353		Total—Vote 15	1,317,237,894	283,661,459		1,492,100,647
...	30,000,000	...	755,443	30,755,443	(S)	Statutory subsidies (Constitution Acts, 1867-1982, and other statutory authorities)	30,755,443		...	30,074,843
...	10,479,000,000	751,000,000	(121,982,000)	11,108,018,000	(S)	Fiscal equalization (Part I—*Federal-Provincial Fiscal Arrangements Act*)	11,108,018,000	...	...	10,951,205,000
...	17,300,000,000	...	...	17,300,000,000	(S)	Canada health and social transfer (Part V—*Federal-Provincial Fiscal Arrangements Act*)	17,300,000,000	...	...	13,500,000,000
...	(530,000,000)	(32,000,000)	(22,773,432)	(584,773,432)	(S)	Youth allowances recovery (*Federal-Provincial Fiscal Revision Act, 1964*)	(584,773,432)	...	...	(548,615,154)

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
	(2,400,000,000)	(163,000,000)	(99,077,000)	(2,662,077,000)	(S)	Alternative payments for standing programs (Part VI—*Federal-Provincial Fiscal Arrangements Act*)	(2,662,077,000)			(2,459,495,000)
				...		Appropriations not required for the current year	...			4,000,000,000
...	26,458,000,000	581,000,000	(246,177,636)	26,792,822,364		Total Program—Budgetary	26,509,160,965	283,661,459	...	26,965,270,336
						Total Department—				
180,081,304	**68,909,291,122**	**(636,572,750)**	**1,889,312,112**	**70,342,111,788**		**Budgetary**	**69,796,983,342**	**379,946,518**	**165,181,928**	**74,267,272,712**
1,964,206,084	**24,201,001**	**172,000,000**	**31,602,302**	**2,192,009,387**		**Non-budgetary**	**296,247,931**	**...**	**1,895,761,456**	**346,864,579**
						Auditor General				
	48,836,000			48,836,000	20	Program expenditures				
	...	7,733,100	...	7,733,100	20a	Program expenditures				
			2,622,000	2,622,000		Transfer from TB Vote 15 [1]				
...	48,836,000	7,733,100	2,622,000	59,191,100		Total—Vote 20	55,465,189	3,725,911		51,284,254
...	6,714,000		283,000	6,997,000	(S)	Contributions to employee benefit plans	6,997,000	...	...	7,288,000
...	...		9,387	9,387	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	9,387	4,170
...	**55,550,000**	**7,733,100**	**2,914,387**	**66,197,487**		**Total Program—Budgetary**	**62,462,189**	**3,725,911**	**9,387**	**58,576,424**
						Canada Deposit Insurance Corporation				
6,000,000,000	...	...	...	6,000,000,000	(S)	(L) Loans pursuant to the *Canada Deposit Insurance Corporation Act*, subsection 10.1. Limit $6,000,000,000 (Net)	...	...	6,000,000,000	...
6,000,000,000	**...**	**...**	**...**	**6,000,000,000**		**Total Program—Non-budgetary**	**...**	**...**	**6,000,000,000**	**...**
						Canadian International Trade Tribunal				
...	7,554,000		...	7,554,000	25	Program expenditures				
...		371,900	...	371,900	25a	Program expenditures				
...	...	...	454,000	454,000		Transfer from TB Vote 15 [1]				
...	7,554,000	371,900	454,000	8,379,900		Total—Vote 25	8,067,245	312,655	...	7,458,839
...	1,192,000	...	50,000	1,242,000	(S)	Contributions to employee benefit plans	1,242,000	...	...	1,312,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	406
...	**8,746,000**	**371,900**	**504,000**	**9,621,900**		**Total Program—Budgetary**	**9,309,245**	**312,655**	**...**	**8,771,245**

						Financial Consumer Agency of Canada				
...	...		3,909,616	3,909,616	(S)	Payments under section 13 of the *Financial Consumer Agency of Canada Act*	3,909,616	...	...	...
...	...	...	**3,909,616**	**3,909,616**		**Total Program—Budgetary**	**3,909,616**	...	...	...
						Financial Transactions and Reports Analysis Centre of Canada				
...	21,232,000		...	21,232,000	30	Program expenditures				
...		3,331,524	...	3,331,524	30a	Program expenditures				
...	...	9,892,000	...	9,892,000	30b	Program expenditures				
...	21,232,000	13,223,524		34,455,524		Total—Vote 30	34,440,393	15,131	...	16,664,175
	1,268,085		53,000	1,321,085	(S)	Contributions to employee benefit plans	1,321,085			
...	**22,500,085**	**13,223,524**	**53,000**	**35,776,609**		**Total Program—Budgetary**	**35,761,478**	**15,131**	...	**16,664,175**
						Office of the Superintendent of Financial Institutions				
	1,660,000			1,660,000	35	Program expenditures				
		341,500	...	341,500	35b	Program expenditures				
...	...	...	15,000	15,000		Transfer from TB Vote 15 [1]				
...	1,660,000	341,500	15,000	2,016,500		Total—Vote 35	916,500	1,100,000	...	2,193,106
77,413,738	...	...	...	77,413,738	(S)	Payments to defray the expenses arising out of the operations of the Office pursuant to sections 16 and 17 of the *Office of the Superintendent of Financial Institutions Act* Total authorized limit shall not, without Treasury Board approval, at any time exceed by more than $40,000,000 the total of the assessments and revenues received and authorized by the Act to be spent	1,704,324	...	75,709,414	(11,734,240)
222	...	...	9,248	9,470	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	222	9,248	...
77,413,960	**1,660,000**	**341,500**	**24,248**	**79,439,708**		**Total Program—Budgetary**	**2,620,824**	**1,100,222**	**75,718,662**	**(9,541,134)**
						Total Ministry—				
257,495,264	**68,997,747,207**	**(614,902,726)**	**1,896,717,363**	**70,537,057,108**		**Budgetary**	**69,911,046,694**	**385,100,437**	**240,909,977**	**74,341,743,422**
7,964,206,084	**24,201,001**	**172,000,000**	**31,602,302**	**8,192,009,387**		**Non-budgetary**	**296,247,931**	**...**	**7,895,761,456**	**346,864,579**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume

(S) Statutory authority

(L) Non-budgetary authority (loan, investment or advance)

[1] Treasury Board Vote 10—Government-wide initiatives
Treasury Board Vote 15—Compensation adjustments

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Economic, Social and Financial Policies Program												
Policies and advice	64,811,046	58,833,915	...	677,678	1,250,000,000	1,250,000,000	964,584	964,584		...	1,313,846,462	1,308,547,009
International financial organizations—												
Budgetary	22,800,000	17,889,590	...	...	699,468,188	518,927,504	...	...	...	...	722,268,188	536,817,094
Non-budgetary	...	...	...	...	...	...	...	...	582,135,562	289,247,931	582,135,562	289,247,931
Domestic coinage	61,704,169	61,704,169	...	...	...	...	...	...	...	...	61,704,169	61,704,169
Corporate administration	65,091,196	58,649,347	...	4,297,240	...	...	9,725,954	9,725,954	...	...	55,365,242	53,220,633
Special projects—												
Budgetary	68,594,673	22,842	...	...	...	...	...	...	...	...	68,594,673	22,842
Non-budgetary	...	...	...	...	...	...	...	...	1,609,873,825	7,000,000	1,609,873,825	7,000,000
Sub-total—												
Budgetary	283,001,084	197,099,863	...	4,974,918	1,949,468,188	1,768,927,504	10,690,538	10,690,538	...	...	2,221,778,734	1,960,311,747
Non-budgetary	...	...	...	...	...	...	...	...	2,192,009,387	296,247,931	2,192,009,387	296,247,931
Revenues netted against expenditures	(10,690,538)	(10,690,538)	...	...	...	...	(10,690,538)	(10,690,538)	...	...	...	...
Total Program—												
Budgetary	**272,310,546**	**186,409,325**	**...**	**4,974,918**	**1,949,468,188**	**1,768,927,504**	**...**	**...**	**...**	**...**	**2,221,778,734**	**1,960,311,747**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**2,192,009,387**	**296,247,931**	**2,192,009,387**	**296,247,931**
Public Debt Program												
Interest and other costs	41,188,783,998	41,188,783,998	...	...	...	...	...	...	...	...	41,188,783,998	41,188,783,998
Canada investment and savings	138,726,692	138,726,692	...	...	...	...	...	...	...	...	138,726,692	138,726,692
Total Program—Budgetary	**41,327,510,690**	**41,327,510,690**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**41,327,510,690**	**41,327,510,690**
Federal-Provincial Transfers Program												
Transfer payments	...	...	...	...	26,792,822,364	26,509,160,905	...	...	...	...	26,792,822,364	26,509,160,905
Total Program—Budgetary	**...**	**...**	**...**	**...**	**26,792,822,364**	**26,509,160,905**	**...**	**...**	**...**	**...**	**26,792,822,364**	**26,509,160,905**
Total Department—												
Budgetary	**41,599,821,236**	**41,513,920,015**	**...**	**4,974,918**	**28,742,290,552**	**28,278,088,409**	**...**	**...**	**...**	**...**	**70,342,111,788**	**69,796,983,342**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**2,192,009,387**	**296,247,931**	**2,192,009,387**	**296,247,931**
Auditor General												
Legislative auditing	65,817,487	62,084,846	...	...	380,000	377,343	...	...	...	...	66,197,487	62,462,189
Total Program—Budgetary	**65,817,487**	**62,084,846**	**...**	**...**	**380,000**	**377,343**	**...**	**...**	**...**	**...**	**66,197,487**	**62,462,189**

Canada Deposit Insurance Corporation—												
Non-budgetary	...	...	...	...	...	...	...	...	**6,000,000,000**	...	**6,000,000,000**	...
Canadian International Trade Tribunal—												
Budgetary	**9,621,900**	**9,309,245**	...	...	...	...	...	...	...	...	**9,621,900**	**9,309,245**
Financial Consumer Agency of Canada—												
Budgetary	**3,909,616**	**3,132,060**	...	**777,556**	...	...	...	...	...	...	**3,909,616**	**3,909,616**
Financial Transactions and Reports Analysis Centre of Canada												
Detection and deterrence of laundered proceeds of crime	35,776,609	35,761,478	...	...	...	...	...	...	...	...	35,776,609	35,761,478
Total Program—Budgetary	**35,776,609**	**35,761,478**	...	...	...	...	...	...	...	...	**35,776,609**	**35,761,478**
Office of the Superintendent of Financial Institutions												
Supervision of financial institutions and pension plans	133,527,718	62,335,467	710,784	1,672,554	...	...	55,252,000	60,620,613	...	...	78,986,502	3,387,408
Actuarial and other services to the Government of Canada	1,722,206	2,037,916	...	...	...	...	1,269,000	2,804,500	...	...	453,206	(766,584)
Sub-total	135,249,924	64,373,383	710,784	1,672,554	...	...	56,521,000	63,425,113	...	...	79,439,708	2,620,824
Revenues netted against expenditures	(56,521,000)	(63,425,113)	...	...	...	...	(56,521,000)	(63,425,113)	...	...	...	...
Total Program—Budgetary	**78,728,924**	**948,270**	**710,784**	**1,672,554**	...	...	...	...	...	...	**79,439,708**	**2,620,824**
Total Ministry—												
Budgetary	**41,793,675,772**	**41,625,155,914**	**710,784**	**7,425,028**	**28,742,670,552**	**28,278,465,752**	...	...	...	...	**70,537,057,108**	**69,911,046,694**
Non-budgetary	...	...	...	...	...	...	...	...	**8,192,009,387**	**296,247,931**	**8,192,009,387**	**296,247,931**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Department				
					Economic, Social and Financial Policies Program				
					Grants				
					Policies and advice				
	...	1,250,000,000		1,250,000,000	(S) Grant to the Canada Foundation for Innovation *(Budget Implementation Act, 1997)*	1,250,000,000			
					International financial organizations				
...	161,000,000	...	...	161,000,000	To meet commitments made by Canada under multilateral debt reduction agreements	101,277,136	59,722,864	...	4,752,655
...	...	...	...	...	Items not required for the current year	...	...	...	15,000,000
...	161,000,000	...	...	161,000,000		101,277,136	59,722,864	...	19,752,655
...	**161,000,000**	**1,250,000,000**	**...**	**1,411,000,000**	**Total—Grants**	**1,351,277,136**	**59,722,864**	**...**	**19,752,655**
					Contributions				
					International financial organizations				
...	**165,000,000**	**...**	**...**	**165,000,000**	To meet commitments made by Canada under multilateral debt service reduction agreements	**140,788,226**	**24,211,774**	**...**	**174,619,177**
					Other transfer payments				
					International financial organizations				
...	262,022,000	...	...	262,022,000	(S) Encashment of demand notes by the International Development Association in accordance with the *Bretton Woods and Related Agreements Act*	262,022,000	...	...	365,726,000
111,484,473	40,500,000	(24,400,000)	(16,138,285)	111,446,188	(S) Payments to International Monetary Fund's Poverty Reduction and Growth Facility	14,840,142	...	96,606,046	79,469,936
111,484,473	**302,522,000**	**(24,400,000)**	**(16,138,285)**	**373,468,188**	**Total—Other transfer payments**	**276,862,142**	**...**	**96,606,046**	**445,195,936**
					Program Summary by Business Line				
...	...	1,250,000,000	...	1,250,000,000	Policies and advice	1,250,000,000	...	...	...
111,484,473	628,522,000	(24,400,000)	(16,138,285)	699,468,188	International financial organizations	518,927,504	83,934,638	96,606,046	639,567,768
111,484,473	**628,522,000**	**1,225,600,000**	**(16,138,285)**	**1,949,468,188**	**Total Program**	**1,768,927,504**	**83,934,638**	**96,606,046**	**639,567,768**
					Federal-Provincial Transfers Program				
					Other transfer payments				
					Transfer payments				
...	1,579,000,000	25,000,000	...	1,604,000,000	Transfer payments to the territorial governments				
...	...	...	(3,100,647)	(3,100,647)	Adjustments pursuant to section 37.1 of the *Financial Administration Act*				
...	1,579,000,000	25,000,000	(3,100,647)	1,600,899,353		1,317,237,894	283,661,459	...	1,492,100,647

...	30,000,000	...	755,443	30,755,443	(S) Statutory subsidies	30,755,443	...	...	30,074,843
...	10,479,000,000	751,000,000	(121,982,000)	11,108,018,000	(S) Fiscal equalization	11,108,018,000	...	...	10,951,205,000
...	17,300,000,000	...	...	17,300,000,000	(S) Canada health and social transfer	17,300,000,000	...	...	13,500,000,000
...	(530,000,000)	(32,000,000)	(22,773,432)	(584,773,432)	(S) Youth allowances recovery	(584,773,432)	...	...	(548,615,154)
...	(2,400,000,000)	(163,000,000)	(99,077,000)	(2,662,077,000)	(S) Alternative payments for standing programs	(2,662,077,000)	...	...	(2,459,495,000)
...	...	...	...	...	Items not required for the current year	...	...	...	4,000,000,000
...	**26,458,000,000**	**581,000,000**	**(246,177,636)**	**26,792,822,364**	**Total Program**	**26,509,160,905**	**283,661,459**	...	**26,965,270,336**
111,484,473	**27,086,522,000**	**1,806,600,000**	**(262,315,921)**	**28,742,290,552**	**Total Department**	**28,278,088,409**	**367,596,097**	**96,606,046**	**27,604,838,104**
					Auditor General				
					Contributions				
					Legislative auditing				
	380,000			380,000	Canadian Comprehensive Auditing Foundation	377,343	2,657		377,510
...	380,000	...	...	380,000	**Total Program**	377,343	2,657	...	377,510
111,484,473	27,086,902,000	1,806,600,000	(262,315,921)	28,742,670,552	**Total Ministry**	28,278,465,752	367,598,754	96,606,046	27,605,215,614

(S) Statutory transfer payment

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Economic, Social and Financial Policies Program			
Budgetary (respendable revenues)			
Policies and advice	964,584	964,584	328,578
Corporate administration	9,725,954	9,725,954	8,015,682
Total Department—Budgetary	10,690,538	10,690,538	8,344,260
Office of the Superintendent of Financial Institutions			
Budgetary (respendable revenues)			
Supervision of financial institutions and pension plans			
Assessments on:			
Supervision of financial institutions	47,269,000	53,577,359	54,768,903
Supervision of pension plans	4,054,000	3,433,563	3,765,180
	51,323,000	57,010,922	58,534,083
Service charges	3,840,000	2,994,919	3,208,813
Services provided to Canada Deposit Insurance Corporation	89,000	118,876	167,747
Other revenue	...	495,896	761,192
	55,252,000	60,620,613	62,671,835
Actuarial and other services to the Government of Canada			
Services provided to Canada Pension Plan	969,000	1,309,328	992,375
Services provided to Canada Student Loan Program	300,000	479,575	149,759
Other revenue	..	1,015,597	...
	1,269,000	2,804,500	1,142,134
Total Program—Budgetary	**56,521,000**	**63,425,113**	**63,813,969**
Total Ministry—Budgetary	**67,211,538**	**74,115,651**	**72,158,229**

Revenues

	Current year	Previous year
	$	$
Department		
Economic, Social and Financial Policies Program		
Non-tax revenues—		
Return on investments—(1)		
Cash and accounts receivable—Cash—		
Chartered banks	16,098,300	26,843,259
Short term deposits	271,722,535	559,206,968
Foreign exchange accounts—		
International reserves held in the Exchange Fund Account—Transfer of profit	2,358,259,308	2,879,414,376
International Monetary Fund—Subscriptions—Transfer of profit	100,777,695	162,093,640
Loans, investments and advances—		
Bank of Canada—Transfer of profit	1,928,592,756	2,027,241,497
Canada Development Investment Corporation—Dividend	...	5,000,000
Petro-Canada Limited—Dividend	19,756,042	19,756,042
Federal-provincial fiscal arrangements	58,944	58,944
Municipal Development and Loan Board	713,332	863,208
Jamaica	82,690	1,455,432
United Kingdom—United Kingdom Financial Agreement Act, 1946	...	557,405
Deferred interest	4,029,893	5,255,389
International Monetary Fund—Poverty Reduction and Growth Facility	38,029,456	39,604,493
Ottawa Civil Service Recreational Association	2,456	2,973
Financial Consumer Agency of Canada	61,449	...
Thailand Financial Assistance Loan	26,274,003	42,329,878
Other accounts—		
Canadian Heritage—		
Canadian Heritage Revolving Funds	202,405	338,467
Natural Resources—		
Natural Resources Revolving Funds	284,764	26,630
Public Works and Government Services—		
Consulting and Audit Canada Revolving Fund	...	282,824
Government Telecommunications and Informatics Services Revolving Fund	...	137,300
Optional Services Revolving Fund	2,063,938	(677,978)
Solicitor General—Correctional Service—CORCAN Revolving Fund	1,990,591	...
	4,769,000,557	5,769,790,747

Revenues—*Continued*

	Current year	Previous year
	$	$
Refunds of previous years' expenditures—		
Refund of salaries, goods and services	110,651	58,179
Adjustments to prior year's payables	135,603	3,007,541
	246,254	3,065,720
Sales of goods and services—		
Sales of goods and information products—		
Sale of other publications	11,157	47,812
Other fees and charges—		
Fees—Access to information	9,164	2,794
	20,321	50,606
Proceeds from the disposal of surplus Crown assets	4,051	20,178
Miscellaneous non-tax revenues—		
Domestic coinage	150,835,825	182,219,196
Net gain on exchange	9,538,922	191,579,676
Sale of real property to Canada Lands Company Limited	7,788,586	24,862,600
Transfer from the following accounts which were unclaimed or outstanding for ten years or more—Outstanding Imprest Account—		
Cheques	1,954	838,290
Unclaimed cheques	30,348,010	22,352,566
Unclaimed balances received from Bank of Canada in respect of chartered banks	1,383,813	4,444,199
Mortgage interest premium	3,304,343	1,811,403
Sundries	13,447,325	15,529,292
	216,648,778	443,637,222
Total Program	**4,985,919,961**	**6,216,573,473**
Public Debt Program		
Non-tax revenues—		
Miscellaneous non-tax revenues—		
Transfer from matured debt outstanding	3,452,772	6,222,047
Total Program	**3,452,772**	**6,222,047**
Total Department	**4,989,372,733**	**6,222,795,520**

	Current year	Previous year
	$	$
Auditor General		
Tax revenues—		
Goods and services tax	...	8,645
Total tax revenues	**...**	**8,645**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	51,198	17,493
Adjustments to prior year's payables	37,893	52,397
	89,091	69,890
Sales of goods and services—		
Other fees and charges—		
Auditing services rendered to organizations	732,126	727,520
Sundries	68,747	...
	800,873	727,520
Proceeds from the disposal of surplus Crown assets	9,387	4,170
Miscellaneous non-tax revenues	28	8
Total non-tax revenues	**899,379**	**801,588**
Total Program	**899,379**	**810,233**
Canadian International Trade Tribunal		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	8,470	...
Adjustments to prior year's payables	94,898	...
	103,368	...
Proceeds from the disposal of surplus Crown assets	...	406
Miscellaneous non-tax revenues	901	87
Total Program	**104,269**	**493**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Financial Consumer Agency of Canada		
Non-tax revenues—		
Sales of goods and services—		
Services of a regulatory nature—		
User charges made under departmental enabling statutes	3,297,772	
Total Program	**3,297,772**	...
Office of the Superintendent of Financial Institutions		
Non-tax revenues—		
Sales of goods and services—		
Services of a regulatory nature	1,851,922	
Proceeds from the disposal of surplus Crown assets	9,248	222
Total Program	**1,861,170**	**222**
Ministry Summary		
Tax revenues—		
Goods and services tax	...	8,645
Total tax revenues	...	8,645
Non-tax revenues—		
Return on investments	4,769,000,557	5,769,790,747
Refunds of previous years' expenditures	438,713	3,135,610
Sales of goods and services	5,970,888	778,126
Proceeds from the disposal of surplus Crown assets	22,686	33,976
Miscellaneous non-tax revenues	220,102,479	449,859,364
Total non-tax revenues	4,995,535,323	6,223,597,823
Total Ministry	**4,995,535,323**	**6,223,606,468**

(1) **Interest unless otherwise indicated.**

SECTION 8

2001-2002

PUBLIC ACCOUNTS OF CANADA

Fisheries and Oceans

Department

Freshwater Fish Marketing Corporation

CONTENTS

Page

Program objectives and business line descriptions 8.2
Ministry summary 8.4
Programs by business line 8.6
Transfer payments 8.7
Details of respendable amounts 8.11
Revenues 8.11

Department

Objectives

The objective of the program is to undertake policies and programs in support of Canada's economic, ecological and scientific interests in the oceans and inland waters; to provide for the conservation, development and sustained economic utilization of Canada's fisheries resources in marine and inland waters for those who derive their livelihood or benefit from these resources; to provide safe, effective, and environmentally sound marine services responsive to the needs of Canadians in a global economy; and to coordinate the policies and programs of the Government of Canada respecting oceans.

Business Line Descriptions

Marine navigation services

Marine navigation services provides, operates and maintains a system of aids to navigation, provides waterways development and maintenance, and ensures protection of the public right to navigation and protection of the environment.

Marine communications and traffic services

Marine communications and traffic services provides distress and safety communications and coordination, vessel screening to prevent entry of unsafe vessels into Canadian waters, regulation of vessel traffic movements, and management of an integrated system of marine information and public correspondence services. In addition to ensuring safe marine navigation, Marine communications and traffic services (MCTS) supports economic activities by optimizing traffic movements and port efficiency, and by facilitating industry ship/shore communications. All of the functions are derived from a regulatory framework based primarily on the *Canada Shipping Act* and the Safety of Life at Sea Convention.

Icebreaking operations

Icebreaking operations are those activities such as icebreaking escort, channel maintenance, flood control, harbour breakouts, and ice routing and information services for marine traffic navigating through or around ice-covered waters, and for the general public. It also coordinates the movement of cargo for the annual resupply of Northern settlements and military sites using contracted commercial carriers.

Rescue, safety and environmental response

Rescue, safety and environmental response (RSER) is composed of the following major program areas: marine Search and rescue (SAR); environmental response and departmental national emergency preparedness; and the promotion of boating safety to the marine public through prevention and regulation.

Fisheries and oceans science

Marine ecosystems are monitored and assessed through research vessel surveys, monitoring of fisheries and cooperative programs with fishers. Measurements of ocean parameters such as temperature, salinity, water levels and wave heights come from many sources within and outside the Department. Scientists work in multidisciplinary teams with collaboration of fishers and university based scientists to assess fish stocks in a broader ecosystem and environmental context. Climate-related studies focus on the effects of climatic changes in the ocean on fish species such as cod and salmon and the role of the oceans in the world climate system.

Aquaculture science is focused on making new fish species viable for culture in Canada and improving the efficiency of culture of existing species. The introduction and spread of fish diseases to wild and cultured stocks is combatted through fish health protection regulations requiring certification of fish production facilities before fish may be transported from such facilities into Canada or across provincial boundaries.

Habitat management and environmental science

This business line develops and implements policies, plans and programs and administers statutes related to the protection and conservation of aquatic habitats and the environment. It also involves investigating and monitoring chemical and physical conditions which affect the quality of aquatic environments as well as the collection, analysis and interpretation of information to support the sustained economic utilization of Canada's renewable aquatic resources and to assess, approve and monitor activities which affect the quality and quantity of fish habitat.

Hydrography

Hydrographic surveys measure the parameters necessary to describe the precise nature and configuration of the seabed and the floors of inland navigable waters, their geographic relationship to the landmass and the characteristics and dynamics of these waters. Parameters measured include: water depth, bottom type, near surface currents, tides, and water levels. Data collected are published as navigational charts and other publications such as tide and current tables, sailing directions, small craft guides, and water level bulletins. Hydrographic information is also used for the determination of the seaward limits of national jurisdiction and the delimitation of maritime boundaries.

Fisheries management

Fisheries management is responsible for fisheries management functions in all provinces and territories in Canada, and within and adjacent to Canada's 200-mile fisheries zones. This includes the inland river systems and lakes in all provinces, except where authority for the management of inland fisheries has been delegated to the province or territory. This includes management in Canadian portions of transboundary rivers, shared management of interception fisheries in international waters and management of the Aboriginal, recreational and commercial fishing effort in Canadian coastal waters. Fisheries management is also responsible for negotiating international arrangements to advance Canada's fisheries conservation interests in cooperation with other government departments, and the negotiation and administration of international treaties and agreements affecting bilateral and multilateral fisheries relations with other countries.

The objectives of Fisheries management are complemented through the delivery of capacity-reduction programs such as the Canadian fisheries adjustment and restructuring (CFAR) plan, the Atlantic Groundfish Strategy (TAGS) and the Northern cod adjustment and recovery program (NCARP). These special programs address specific needs for a specified period of time.

Harbours

The operation and maintenance of a national system of fishing and recreational harbours involves the construction and upkeep of wave protection structures and boat mooring and launching facilities as well as the dredging of harbour channels and basins to an adequate water depth. Additional activities include the provision and maintenance of service areas and equipment for fish and gear handling and various onshore services. Program management, including engineering and technical services, is provided regionally under national policy direction, with ongoing harbour management and administration, where applicable, provided locally.

Fleet management

Fleet management consists of the acquisition, maintenance, and scheduling of the Department's vessel and air fleets in support of the following program areas: Marine navigation services; Marine communications and traffic services; Icebreaking operations; Rescue, safety and environmental response; Fisheries management; Fisheries and oceans science; and Hydrography. The funding to crew and to operate the fleet is provided by the above program areas. Fleet management also arranges for any augmentation of fleet capabilities by arranging for other government departments and the private sector to provide additional sea and air support to the programs.

Policy and internal services

The responsibilities of Policy and internal services include: executive direction of the program; corporate and regional management; provision of administrative services; coordination of departmental policies, programs; and development and promulgation of the Department's national regulations.

Freshwater Fish Marketing Corporation

Objective

To regulate interprovincial and export trade in freshwater fish.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
	968,452,000	...		968,452,000	1	Operating expenditures				
		86,901,249		86,901,249	1a	Operating expenditures				
					1b	Transfer of $4,552,760 from Fisheries and Oceans Vote 5, and $3,696,600 from Fisheries and Oceans Vote 10				
		1		1						
		...	4,552,760	4,552,760		Transfer from: Vote 5				
			3,696,600	3,696,600		Vote 10				
			2,212,017	2,212,017		TB Vote 10				
			36,192,000	36,192,000		TB Vote 15				
	968,452,000	86,901,250	46,653,377	1,102,006,627		Total – Vote 1	1,087,021,237	14,985,390		996,114,416
	158,092,000	...		158,092,000	5	Capital expenditures				
	...	7,946,677		7,946,677	5a	Capital expenditures				
	...	...	(4,552,760)	(4,552,760)		Transfer to Vote 1				
	158,092,000	7,946,677	(4,552,760)	161,485,917		Total – Vote 5	139,284,948	22,200,969	...	178,051,880
	80,620,100	...		80,620,100	10	Grants and contributions				
	...	128,560,140	...	128,560,140	10a	Grants and contributions				
	...	...	(3,696,600)	(3,696,600)		Transfer to Vote 1				
	80,620,100	128,560,140	(3,696,600)	205,483,640		Total – Vote 10	173,248,570	32,235,070	...	240,099,544
	52,122		16,244	68,366	(S)	Minister of Fisheries and Oceans – Salary and motor car allowance	68,366			51,597
	200,000	...	(200,000)	...	(S)	Liabilities under the *Fisheries Improvement Loans Act*		...	...	...
...	102,836,000	...	4,405,351	107,241,351	(S)	Contributions to employee benefit plans	107,241,351	...	...	108,459,000
		...	5,910	5,910	(S)	Collection agency fees	5,910	...	...	9,130
...	...	...	81,025	81,025	(S)	Refunds of amounts credited to revenues in previous years	81,025	...	...	142,478
1,300,000	...	...	4,256,030	5,556,030	(S)	Spending of proceeds from the disposal of surplus Crown assets	5,040,655	...	515,375	4,945,439
1,300,000	**1,310,252,222**	**223,408,067**	**46,968,577**	**1,581,928,866**		**Total Department—Budgetary**	**1,511,992,062**	**69,421,429**	**515,375**	**1,527,873,484**

						Freshwater Fish Marketing Corporation				
30,000,000	...	...	...	30,000,000	L30b	Loans to the Corporation and guarantees for loans pursuant to the *Freshwater Fish Marketing Act*. Aggregate of all amounts borrowed by the Corporation under the authority of section 16, limited to $30,000,000 (Net)	...	...	30,000,000	...
30,000,000	...	...	...	**30,000,000**		**Total Program—Non-budgetary**	...	...	**30,000,000**	...
						Total Ministry—				
1,300,000	**1,310,252,222**	**223,408,067**	**46,968,577**	**1,581,928,866**		**Budgetary**	**1,511,992,062**	**69,421,429**	**515,375**	**1,527,873,484**
30,000,000	...	...	...	**30,000,000**		**Non-budgetary**	...	...	**30,000,000**	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[illegible] Treasury Board Vote 10 — Government-wide initiatives
Treasury Board Vote 15 — Compensation adjustments

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Marine navigation services	137,629,739	109,902,164	1,033,000	242,495	360,000	360,000	32,477,000	29,595,759		...	106,545,739	80,908,900
Marine communications and traffic services	62,467,698	60,254,403	7,535,000	7,955,289			100,000	369,734			69,902,698	67,839,958
Icebreaking operations	63,121,662	[illegible]					9,424,000	4,915,558			53,697,662	44,801,623
Rescue, safety and environmental response	125,978,020	112,507,861			4,692,000	4,731,753	120,000	447,998			130,550,020	116,791,616
Fisheries and oceans science	153,937,712	154,617,542		2,294,488	2,965,421	2,878,452					156,903,133	159,790,482
Habitat management and environmental science	103,619,180	96,173,291	...	204,095	5,777,400	5,132,851	...	...			109,396,580	101,510,237
Hydrography	38,775,091	40,691,099		850,093	236,100	236,003	...	...	...	...	39,011,191	41,777,195
Fisheries management	236,579,117	217,002,969	300,000	1,255,693	180,386,932	151,231,568	...	...	...	...	417,266,049	369,490,230
Harbours	53,579,014	47,061,669	22,731,477	31,631,007	6,559,800	5,312,436	...	...	...	...	82,870,291	84,005,112
Fleet management	83,435,237	100,946,322	65,693,564	28,685,086	...	...	...	155,965		...	149,128,801	129,475,443
Policy and internal services	201,657,839	249,497,830	64,192,876	66,166,702	4,505,987	3,365,507	3,700,000	3,428,773		...	266,656,702	315,601,266
Sub-total	1,260,780,309	1,238,372,331	161,485,917	139,284,948	205,483,640	173,248,570	45,821,000	38,913,787	...	...	1,581,928,866	1,511,992,062
Revenues netted against expenditures	(45,821,000)	(38,913,787)	...	...	...	...	(45,821,000)	(38,913,787)	...	...	...	...
Total Department—Budgetary	**1,214,959,309**	**1,199,458,544**	**161,485,917**	**139,284,948**	**205,483,640**	**173,248,570**	**...**	**...**	**...**	**...**	**1,581,928,866**	**1,511,992,062**
Freshwater Fish Marketing Corporation—												
Non-budgetary	...	...	...	...	...	...	...	...	**30,000,000**	...	**30,000,000**	...
Total Ministry—												
Budgetary	**1,214,959,309**	**1,199,458,544**	**161,485,917**	**139,284,948**	**205,483,640**	**173,248,570**	...	...	...	...	**1,581,928,866**	**1,511,992,062**
Non-budgetary	...	...	...	...	...	...	...	...	**30,000,000**	...	**30,000,000**	...

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Lapsed	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Fisheries and oceans science				
	15,500	400,000		415,500	Grants to support organizations associated with research, development, management and promotion of fisheries and oceans-related issues	396,400	19,100	...	15,500
					Items not required for the current year				445,000
	15,500	400,000		415,500		396,400	19,100		460,500
					Habitat management and environmental science				
					Items not required for the current year				30,000,000
					Hydrography				
...	46,000	...	19,100	65,100	Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	65,003	97	...	61,881
					Fisheries management				
...	...	...	20,000	20,000	Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	10,000	10,000	...	505,000
					Harbours				
...	...	5,110,000	...	5,110,000	Class grant program for the disposal of small craft harbours	3,919,500	1,190,500	...	...
					Policy and internal services				
...	152,500	...	(39,100)	113,400	Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	...	113,400	...	500,000
...	**214,000**	**5,510,000**	**...**	**5,724,000**	**Total—Grants**	**4,390,903**	**1,333,097**	**...**	**31,527,381**
					Contributions				
					Marine navigation services				
...	...	...	360,000	360,000	Contribution to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	360,000	...	...	50,000

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Rescue, safety and environmental response				
	4,500,000	...		4,500,000	Contribution agreements with the Canadian Coast Guard Auxiliary for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education	4,498,753	1,247	...	3,992,711
	192,000			192,000	Contribution to the Canadian Red Cross Society in respect of its Boating safety program	192,000	...		247,792
...	4,692,000	...		4,692,000		4,690,753	1,247	...	4,240,503
					Fisheries and oceans science				
...	4,805,100	...	(3,178,679)	1,626,421	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	1,623,245	3,176	...	1,212,224
...	925,400	...	(1,900)	923,500	Contributions to the Youth Employment Initiatives	859,807	63,693	...	685,830
...	5,730,500	...	(3,180,579)	2,549,921		2,483,052	66,869	...	1,898,054
					Habitat management and environmental science				
...	50,000	...	790,000	840,000	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	836,240	3,760	...	501,312
...	4,800,000	...	62,400	4,862,400	Contributions to support the Pacific salmon resource rebuilding program	4,263,061	599,339	...	3,598,618
...	...	...	75,000	75,000	Contributions under the Youth Employment Initiatives	73,550	1,450	...	315,889
...	4,850,000	...	927,400	5,777,400		5,172,851	604,549	...	4,415,819
					Hydrography				
...	...	...	171,000	171,000	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	171,000	...	...	1,000
					Fisheries management				
...	2,900,000	...	...	2,900,000	Contributions for early retirement benefits to older fish processing plant workers, trawlermen and fishermen whose livelihood was adversely affected by the moratorium on the northern cod fishery	2,384,740	515,260	...	3,891,743
...	962,000	...	...	962,000	Contribution to the Pacific Salmon Foundation	428,462	533,538	...	384,931
...	2,245,000	...	...	2,245,000	Contributions to older groundfish fishermen who meet model terms and conditions for the early retirement program of the Atlantic Groundfish Strategy	1,842,491	402,509	...	2,042,112

...	189,500	...	(189,500)	...	Contribution to the Salmon Sub-Committee of the Yukon Fish and Wildlife Management Board for implementing responsibilities pursuant to comprehensive land claim settlements	...	...	...	...
	35,425,500	...	581,730	36,007,230	Contributions to support increased Native participation in commercial fisheries, cooperative fisheries management arrangements and consultations respecting Aboriginal fisheries agreements	35,939,090	68,140		84,996,960
	200,000	...	(200,000)	...	(S) Liabilities under the *Fisheries Improvement Loans Act*				
	14,000,000	85,500,082	12,925,000	112,425,082	Contributions under Fisheries access program	86,756,110	25,668,972	...	74,090,155
	432,000	...	(19,300)	412,700	Contributions under the Inuvialuit Final Agreement for the protection of wildlife harvesting, land ownership, resource management and economic and social development	403,325	9,375	...	431,900
		37,265,400	(13,476,700)	23,788,700	Atlantic groundfish licence retirement program under the Canadian Fisheries Adjustment and Restructuring Plan	22,302,698	1,486,002		25,458,526
					Contribution under the Canadian Fisheries Adjustment and Restructuring Plan:				
		284,658	514,162	798,820	Contributions to Pacific salmon selective fishing program	540,507	258,313	...	1,030,318
	...	...	31,725	31,725	Contributions to support Aboriginal selective fishing program	31,725		...	499,996
...	...	...	128,400	128,400	Pacific Coast Shrimper's Cooperative Association	128,400	...	...	...
	...	...	189,275	189,275	Contributions under the Pacific salmon commercial licence retirement program of the Canadian Fisheries Adjustment and Restructuring Plan		189,275		...
		...	127,500	127,500	Pacific fisheries development program	114,020	13,480	...	412,302
	...	...	350,500	350,500	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	350,000	500	...	486,726
	56,354,000	123,050,140	962,792	180,366,932		151,221,568	29,145,364		193,725,669
					Harbours				
...	...	...	1,449,800	1,449,800	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	1,392,936	56,864	...	1,032,139
					Policy and internal services				
...	379,600	...	1,861,807	2,241,407	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	1,550,967	690,440	...	1,003,157
...	8,600,000	...	(6,500,000)	2,100,000	Contributions to support the Great Lakes water level emergency response program	1,763,360	336,640	...	...
...	...	...	51,180	51,180	Contributions to support the Pacific selective fishing program	51,180	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	2,205,822
...	8,979,600	...	(4,587,013)	4,392,587		3,365,507	1,027,080	...	3,208,979
...	**80,606,100**	**123,050,140**	**(3,896,600)**	**199,759,640**	**Total—Contributions**	**168,857,667**	**30,901,973**	...	**208,572,163**

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Ministry Summary by Business Line				
	...	...	360,000	360,000	Marine navigation services	360,000	...		50,000
	4,692,000	...	...	4,692,000	Rescue, safety and environmental response	4,690,753	1,247		4,240,503
	5,746,000	400,000	(3,180,579)	2,965,421	Fisheries and oceans science	2,879,452	85,969		2,358,554
	4,850,000		927,400	5,777,400	Habitat management and environmental science	5,172,851	604,549		34,415,819
	46,000		190,100	236,100	Hydrography	236,003	97		62,941
	56,354,000	123,050,140	982,792	180,386,932	Fisheries management	151,231,568	29,155,364		194,230,609
		5,110,000	1,449,800	6,559,800	Harbours	5,312,436	1,247,364		1,032,139
	9,132,100		(4,626,113)	4,505,987	Policy and internal services	3,365,507	1,140,480		3,708,979
...	**80,820,100**	**128,560,140**	**(3,896,600)**	**205,483,640**	**Total Ministry**	**173,248,570**	**32,235,070**	...	**240,099,544**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Marine navigation services			
Marine service fees	31,262,000	29,441,940	31,026,441
Federal-provincial partnerships	1,000,000	...	...
Employee deductions for employee housing	192,000	7,452	...
Prescott shops operations	21,000	...	...
Revenues from rentals and concessions	...	8,225	...
Miscellaneous revenues	2,000	138,142	...
	32,477,000	29,595,759	31,026,441
Marine communications and traffic services			
Coast guard radio tolls	100,000	148,878	280,400
Employee deductions for employee housing	...	127,238	...
Revenues from rentals and concessions		11,652	6,020
Miscellaneous	...	81,966	174,233
	100,000	369,734	460,653
Icebreaking operations			
Eastern Arctic sealift		600,375	5,231,580
Marine service fees	9,424,000	4,294,931	5,073,940
Miscellaneous	...	1,252	757,752
	9,424,000	4,896,558	11,063,272
Rescue, safety and environmental response			
Small vessels regulations for capacity plates and construction decals	120,000	256,088	295,262
Miscellaneous	...	210,910	132,828
	120,000	466,998	428,090
Fleet management	...	155,965	446,613
Policy and internal services			
Canadian Coast Guard College	3,700,000	3,428,773	3,860,927
Total Ministry—Budgetary	**45,821,000**	**38,913,787**	**47,285,996**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	...	2,121,409
Total tax revenues	...	**2,121,409**
Non-tax revenues—		
Return on investments—		
Loans to haddock fishermen	106,882	...
Demutualization Life Insurance	...	667,608
	106,882	667,608
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,776,362	7,324,583
Adjustments to prior year's payables	7,420,805	740,321
	9,197,167	8,064,904
Sales of goods and services—		
Rights and privileges—		
Fees	11,752	72,897
Licences	45,110,409	43,072,744
Oyster leases	156,433	166,015
Bait	28,843	35,485
Vessel and fishermen registrations	2,010,666	2,742,004
Small craft harbours—		
Wharfage, berthage and leases	1,725,569	1,805,712
Licences	32,140	82,488
Other wharf revenues	49,149	43,409
	49,124,961	*48,020,754*
Services of a non-regulatory nature—		
Rental of land, buildings, vehicles and machinery	255,629	222,805
Sundries	483,109	332,191
Respendable revenues—		
Net-voted revenues—Invoiced—		
Eastern Arctic sealift	(507)	...
Canadian Coast Guard College	3,502,742	...
Employee housing	139,809	...
Icebreaking services	4,692,010	...
Marine service fees	26,088,410	...
Rental of land, buildings, vehicles and machinery	80,187	...
Small vessels regulations	256,088	...
Telecommunications	289,751	...
Sundries	648,704	...

Revenues—*Concluded*

	Current year	Previous year
	$	$
Net-voted revenues—Receipt (debit contra)		
Eastern Arctic sealift	(600,375)	....
Canadian Coast Guard College	(3,244,318)	....
Employee housing	(143,717)	....
Icebreaking services	(4,294,931)	....
Marine service fees	(25,806,844)	....
Rental of land, buildings, vehicles and machinery	(61,668)	....
Small vessels regulations	(256,088)	....
Telecommunications	(300,989)	....
Sundries	(569,760)	....
	1,137,242	*554,996*
Sales of goods and information products—		
Proceeds from sale of publications	2,357,289	2,605,242
Sundry sales	196,537	403,806
	2,553,826	*3,009,048*
	52,836,029	51,584,798
Proceeds from the disposal of surplus Crown assets	4,256,030	5,015,872
Miscellaneous non-tax revenues—		
Seizures and forfeitures	389,414	331,188
Fines	1,753,800	1,862,250
Sundries	571,436	721,826
	2,714,650	2,915,264
Total non-tax revenues	**69,110,758**	**68,248,446**
Total Ministry	**69,110,758**	**70,369,855**

SECTION 9

2001-2002

PUBLIC ACCOUNTS OF CANADA

Foreign Affairs and International Trade

Department

Canadian Commercial Corporation

Canadian International Development Agency

Export Development Canada

International Development Research Centre

International Joint Commission

NAFTA Secretariat, Canadian Section

Northern Pipeline Agency

CONTENTS

Page

Program objectives and business line descriptions 9.2
Ministry summary 9.6
Programs by business line 9.13
Transfer payments 9.15
Details of respendable amounts 9.24
Revenues 9.25

Department

Objectives

To act for Canada and all Canadians to enhance prosperity, employment and security and work toward a peaceful world by the promotion of Canadian culture and values.

Business Line Descriptions

International business development

Create jobs and prosperity in Canada by encouraging Canadian firms to take full advantage of international business opportunities and by facilitating investment and technology flows.

Trade and economic policy

Create jobs and prosperity in Canada by effectively managing Canada's trading relationships with the United States and liberalizing trade and capital flows around the world, based on clear and equitable rules.

International security and cooperation

A peaceful, law-based international system reflecting Canadian values in which Canada is secure from threats from abroad.

Assistance to Canadians abroad (consular services)

Satisfaction of the needs of individual Canadians travelling or living abroad for official assistance.

Public diplomacy

Creation of interest and confidence in Canada abroad and an international public environment favourable to Canada's political and economic interests and Canadian values.

Corporate services

Enable the Department to achieve its mission and objectives through the delivery of cost-effective support services.

Services to other government departments

Enable other government departments to deliver their programs abroad through the delivery of cost-effective support services.

Passport services

To provide internationally respected travel documents to Canadian citizens and other eligible residents of Canada.

Canadian Commercial Corporation

Objectives

To provide an effective, responsive governent-to-government export contracting service to the private and public sectors in Canada, at the least cost to the Canadian taxpayer; and to provide an efficient and effective contract management service to foreign governmental customers.

Canadian International Development Agency

Objectives

To facilitate the efforts of the peoples of developing countries and countries in transition to achieve self-sustainable economic and social development in accordance with their needs and environment, by co-operating with them in development activities; and to provide humanitarian assistance thereby contributing to Canada's political and economic interest abroad in promoting social justice, international stability and long-term economic relationships, for the benefit of the global community.

Business Line Descriptions

Geographic programs

Geographic programs involve direct contacts between the Government of Canada and recipient countries and are developed through consultation and cooperation with partners in these countries. They are the main assistance instrument directly available to the Government to invest, over the long-term, in areas critical to sustainable development. In all, geographic programs account for about one-third of the international assistance budget.

Projects supported through the geographic programs reflect both the needs of developing countries and Canada's ability to meet these needs. These projects, as well as the contracts and contribution agreements required for their delivery, range in value from thousands to tens of millions of dollars and can vary considerably in their approach and subject matter. With few exceptions, geographic programs are delivered in kind directly by Canadian suppliers and executing agents or under recipient country procurement – all within the framework of Canadian tied aid policies (funds allocated for the procurement of goods and services in Canada) and on Canadian content requirements.

Three geographic branches – Africa and the Middle East, Asia and Americas – are responsible for planning and providing Canada's country-to-country Official Development Assistance to eligible recipients. Programming in these regions is based on the ODA purpose statement and the six program priorities.

Countries in transition

The Central and Eastern Europe (CEE) program is highly responsive and designed to assist countries in the region during a critical time of transition. A small share of the assistance provided through this program is considered ODA.

The CEE program transfers knowledge and expertise to countries in the region through human resource development, institution-building, humanitarian and multilateral assistance, as well as policy advice. Initiatives supported by the program are delivered in partnership with the private sector. Non-governmental organizations (NGOs), academia, ethnic communities and all levels of Canadian government. These partnerships enable the program to leverage project contributions from Canada and recipient country partners.

Multilateral programs

Multilateral programs involve the Canadian International Development Agency (CIDA) in the work of a very wide range of international organizations and institutions. These include the UN and its agencies – such as UNICEF – the Commonwealth, la Francophonie and the regional development banks for Africa, Asia, Latin America and the Caribbean. Most of CIDA's humanitarian assistance and emergency aid is also provided through the multilateral program.

CIDA's multilateral programming seeks to achieve results in the six priority areas in a number of ways. Along with other donor countries, CIDA provides core funding to multilateral organizations and institutions working in these areas. CIDA also seeks to influence the policies and practices of these bodies to maximise the effectiveness of their programming and operations. In addition, the multilateral program monitors, assesses and reports on the performance of international organizations and institutions.

Multilateral branch also works towards results related to improvements in the general policies and practices of multilateral institutions, particularly in such areas as country-level coordination, field-delivery supervision and evaluation. Improving the effectiveness of international organizations is an important element of the multilateral program.

Canadian partnership

The Canadian partnership program provides grants and contributions to Canadian and international organizations to support their activities in developing countries. This funding is responsive to the initiatives of these organizations (profit and non-profit), and emphasizes the development of sustainable partnerships between developing countries and Canadian society through the cost-sharing of projects. Canadian partnership also manages CIDA's consultation policy and is the key interface for the Agency in external relations and consultations with its development partners.

The Canadian partnership program comprises three main sub-programs: industrial cooperation, voluntary sector and scholarships. The Industrial cooperation program (INC) promotes economic growth and private sector development in developing countries by responding to Canadian private sector initiatives to establish mutually beneficial, long-term ties between Canadian and developing country partners.

The Voluntary sector program focuses on grass-roots development and seeks to increase the capacity of organizations and institutions in developing countries to promote sustainable development in key socio-economic areas. The program has a strong emphasis on improving linkages between Canadian and developing country NGOs and also supports Canadian organizations and institutions working in such areas as the environment, public sector reform, human rights, democracy and good governance to promote technology transfer and capacity building.

The Scholarships program administers various fellowship and awards programs, as well as regulations and policies governing the selection and recruitment of technical assistance cooperant/experts and in-country trainees.

Policy

Policy branch formulates and maintains CIDA's policy base within the context of the ODA purpose and priorities and Canada's broader foreign policy objectives and interests. It provides advice, information and briefing materials on policy matters and strategic issues to the Minister, CIDA and other government departments, as well as specialised expertise on scientific and technical areas. In certain cases – e.g., environmental assessment – branch experts verify Agency compliance and legislation. The branch also manages consultations on policy matters with special interest groups and the general public.

Policy branch also takes the lead on the management of the international assistance envelope and allocations on behalf of CIDA. It produces corporate information required to meet national and international responsibilities for reporting on ODA expenditures.

At the international level, Policy branch seeks to improve the coordination of Canadian development policies with those of other donor countries – for example, through the Development Assistance Committee of the Organization for Economic Cooperation and Development (OECD). Policy branch also helps to represent Canada's interests in international fora and verifies that international commitments undertaken by this country are reflected in Canadian development policies.

Communications

In keeping with government communications policy, Communications branch provides support to the Minister, President and CIDA branches to help them fulfill their responsibilities in this area. This support is provided as expert advice, media relations and analysis, public opinion research and in the form of printed and audio-visual materials.

Through its communications efforts, CIDA seeks to demonstrate to selected key publics, including youth, decision makers and opinion leaders, that it is an effective aid agency. It promotes greater awareness of international development and its impact and strengthens communications cooperation with domestic and international partners. Communications branch is also responsible for implementing the Agency's internal communications policy.

Through the Development information program (DIP), Communications branch works in partnership with non-governmental and private sector organizations and individuals to inform Canadians about development programs and issues, with a special emphasis on the important role and contributions Canadians make in developing countries.

Corporate services

The Corporate services activity provides the Agency with support services that are not specific to any individual channel of program delivery. These services are rendered by the Agency executive, the Human resources and corporate services branch, the Information management and technology branch and the Performance review branch. The costs of these services are classified as indirect administration, as opposed to direct administration which can easily be identified with a particular channel of delivery.

Export Development Canada

Objectives

To support and develop Canada's export trade and Canadian capacity to engage in that trade.

International Development Research Centre

Objectives

The objects of the International Development Research Centre (IDRC), as stated in the Act of Parliament that established it, are to initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions. In carrying out those objects the Centre:

- enlist the talents of natural and social scientists and technologists of Canada and other countries;
- assist the developing regions to build up the research capabilities, the innovative skills and the institutions required to solve their problems;
- encourage generally the coordination of international development research; and
- foster cooperation in research on development problems between the developed and developing regions for their mutual benefit.

Overall, the Centre aims to help developing countries use science and knowledge to find practical, long-term solutions to the social, economic and environmental problems they face.

International Joint Commission

Objectives

To implement the powers, responsibilities and functions assigned to the Commission by international treaties and agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

Business Line Descriptions

Operation and administration of the Canadian Section Office

Commissioners and staff; associated operating expenses; payment of Canada's share of joint studies, surveys and investigations under applications and references pursuant to the Boundary Waters Treaty of 1909, including coordination of the work of international investigating boards; supervision of international boards of control established by the Commission; and payment of residual expenditures for surveys and investigations.

Operation and administration of the Great Lakes Regional Office

Surveillance, monitoring, coordination and assistance to the Governments in implementation of the Canada-United States Great Lakes Water Quality Agreement; staff and operation of the regional office under cost-sharing arrangements with the United States; and furnishing support to the Commission's Great Lakes Water Quality Board, Great Lakes Science Advisory Board, Council of Great Lakes Research Managers and Commission task forces dealing with Great Lakes water quality matters.

NAFTA Secretariat, Canadian Section

Objectives

The NAFTA Secretariat, Canadian Section's program objective is to implement the dispute settlement provisions of the North American Free Trade Agreement (NAFTA), the Canada-Israel Free Trade Agreement and the Canada-Chile Free Trade Agreement, by providing support to panels established under the relevant agreements and by maintaining a court-like registry system relating to panel, committee, and tribunal proceedings of the relevant agreements.

Business Line Descriptions

NAFTA Secretariat, Canadian Section

Disputes relating to anti-dumping, countervailing duty and injury final determinations may be resolved under the NAFTA through the panel review process (chapter 19) as an alternative to judicial review. Disputes concerning the interpretation or application of the NAFTA (chapter 20) may be referred to a five-member panel. Disputes relating to the investment provisions of chapter 11 and the financial services provisions of chapter 14 of the NAFTA may be referred to dispute settlement under the Agreement. Disputes arising under the dispute settlement provisions of chapter 8 of the Canada-Israel Free Trade Agreement and chapter N of the Canada-Chile Free Trade Agreement will be administered by the Canadian Section.

In the administration of the dispute settlement provisions of the relevant agreements, the NAFTA Secretariat, Canadian Section provides professional and advisory support to panels and committees, operates a court-like registry and coordinates all panel and financial aspects of the process.

Non-dispute related responsibilities include providing assistance to the Commission, as directed, and support for various non-dispute related committees and working groups.

Northern Pipeline Agency

Objectives

To facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the *Northern Pipeline Act*.

Business Line Descriptions

Regulation of construction of the Alaska Highway Gas Pipeline

To carry out and give effect to the Agreement of September 20, 1977, between Canada and the United States; to facilitate the efficient and expeditious planning and construction of the pipeline, taking into account local, regional and national interests, including those of the native people, and carrying out federal responsibilities in relation to the pipeline; to facilitate consultation and coordination with the governments of the provinces and the territories; to maximize social and economic benefits while minimizing any adverse social and environmental effects; to advance national economic and energy interests and to ensure the highest possible degree of Canadian participation in all aspects of the planning, construction and procurement for the pipeline, while ensuring that the procurement of goods and services for the pipeline will be on generally competitive terms.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	960,207,000			960,207,000	1	Operating expenditures				
	...	60,247,351	...	60,247,351	1a	Operating expenditures				
	...	60,831,780	...	60,831,780	1b	Operating expenditures				
	...		3,426,200	3,426,200		Transfer from TB Vote 10(1)				
			14,506,000	14,506,000		TB Vote 15(1)				
...	960,207,000	121,079,131	17,932,200	1,099,218,331		Total—Vote 1	1,067,596,534	31,621,797		975,711,178
	108,606,000			108,606,000	5	Capital expenditures				
		45,419,744		45,419,744	5a	Capital expenditures				
	...	20,367,675		20,367,675	5b	Capital expenditures				
			2,748,000	2,748,000		Transfer from TB Vote 10(1)				
...	108,606,000	65,787,419	2,748,000	177,141,419		Total—Vote 5	176,522,923	618,496		104,559,383
...	393,378,000	...	...	393,378,000	10	Grants and contributions				
...	...	107,743,160	...	107,743,160	10a	Grants and contributions				
...	...	4,573,000	...	4,573,000	10b	Grants				
...	393,378,000	112,316,160	...	505,694,160		Total—Vote 10	497,357,445	8,336,715		377,038,473
...	52,122		14,093	66,215	(S)	Minister of Foreign Affairs—Salary and motor car allowance	66,215	...		51,597
...	52,122	...	14,093	66,215	(S)	Minister for International Trade—Salary and motor car allowance	66,215			51,597
	250,000	...	(82,703)	167,297	(S)	Payments under the *Diplomatic Service (Special) Superannuation Act*	167,297	...		157,401
...	89,907,000	...	3,783,000	93,690,000	(S)	Contributions to employee benefit plans	93,690,000	...		95,111,000
14,084,613	(1,420,000)	...	1,420,000	14,084,613	(S)	Passport Office Revolving Fund	3,151,852		10,932,761	(1,063,062)
	...	...	3,236,399	3,236,399	(S)	Refunds of amounts credited to revenues in previous years	3,236,399		...	686,034
...	...	...	36,234	36,234	(S)	Collection agency fees	36,234	...	...	6,794
283,194	...	...	2,596,067	2,879,261	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,929,049	155,012	795,200	2,603,811
...	...	...	16,388,321	16,388,321	(S)	Losses on foreign exchange	16,388,321	...	...	...
14,367,807	1,551,032,244	299,182,710	48,085,704	1,912,668,465		Total budgetary	1,860,208,484	40,732,020	11,727,961	1,554,914,206
10,747,332	...	...	...	10,747,332	L11	Working capital advance for loans and advances to personnel working or engaged abroad in accordance with Vote L12c, *Appropriation Act No. 1, 1971*. Limit $22,500,000 (Net)	(728,865)	...	11,476,197	438,309

19,597,120	...	...		19,597,120	L12	Working capital advance for advances to posts abroad in accordance with Vote 630, *Appropriation Act No. 2, 1954*, amended by Vote L12, *Appropriation Act No. 3, 1989-90*. Limit $50,000,000 (Net)	4,062,276	...	15,534,844	8,232,906
30,344,452	...	...	..	30,344,452		Total non-budgetary	3,333,411	...	27,011,041	8,671,215
						Total Department—				
14,367,807	**1,551,032,244**	**299,182,710**	**48,085,704**	**1,912,668,465**		**Budgetary**	**1,860,208,484**	**40,732,020**	**11,727,961**	**1,554,914,206**
30,344,452	**...**	**...**	**...**	**30,344,452**		**Non-budgetary**	**3,333,411**	**...**	**27,011,041**	**8,671,215**
						Canadian Commercial Corporation				
	10,734,000	...	...	10,734,000	15	Program expenditures				
	...	5,000,000		5,000,000	15b	Program expenditures				
...	...	...	97,000	97,000		Transfer from TB Vote 15 [1]				
	10,734,000	5,000,000	97,000	15,831,000		Total—Vote 15	15,831,000			13,884,956
	10,734,000	5,000,000	97,000	15,831,000		Total budgetary	15,831,000			13,884,956
	...	8,000,000		8,000,000	L16b	Payment to the Canadian Commercial Corporation in respect of equity (Net)	8,000,000	...		
10,000,000	...	..		10,000,000	(S)	(L) Deposits to the Corporation pursuant to the *Canadian Commercial Corporation Act*, section 11. Limit $10,000,000 (Net)		...	10,000,000	
10,000,000	...	8,000,000		18,000,000		Total non-budgetary	8,000,000	...	10,000,000	...
						Total Program—				
...	**10,734,000**	**5,000,000**	**97,000**	**15,831,000**		**Budgetary**	**15,831,000**	**...**	**...**	**13,884,956**
10,000,000	**...**	**8,000,000**	**...**	**18,000,000**		**Non-budgetary**	**8,000,000**	**...**	**10,000,000**	**...**
						Canadian International Development Agency				
...	138,423,342	...		138,423,342	20	Operating expenditures				
...	...	6,171,577		6,171,577	20a	Operating expenditures				
...	...	7,301,264	...	7,301,264	20b	Operating expenditures				
...	...	...	379,000	379,000		Transfer from: TB Vote 5 [1]				
...	...	...	224,000	224,000		TB Vote 10 [1]				
...	...	...	6,569,000	6,569,000		TB Vote 15 [1]				
...	138,423,342	13,472,841	7,172,000	159,068,183		Total—Vote 20	156,868,066	2,200,117	...	141,427,529
...	1,481,929,000	...	...	1,481,929,000	25	Grants and contributions				
...	...	45,264,380	...	45,264,380	25a	Grants				
...	...	182,415,748	...	182,415,748	25b	Grants				
...	1,481,929,000	227,680,128	...	1,709,609,128		Total—Vote 25	1,707,898,356	1,710,772	...	1,568,449,145
...	52,122	...	15,866	67,988	(S)	Minister for International Cooperation—Salary and motor car allowance	67,988	...	...	51,597
...	151,800,000	53,532,000	(5,497,801)	199,834,199	(S)	Payments (encashment of notes) to the International Financial Institution Fund Accounts (*International Development (Financial Institutions) Assistance Act* and previous years' Appropriation Acts)	199,834,199	...	...	412,060,003
...	16,026,000	...	462,200	16,488,200	(S)	Contributions to employee benefit plans	16,488,200	...	...	15,569,783
14,933	...	...	7,161	22,094	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	14,933	7,161	...

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
	...	...	876,136	876,136	(S)	Loss for revaluation at year-end	876,136	...	...	3,040,173
	...	...	4,899	4,899	(S)	Collection agency fees	4,899	...	...	
14,933	1,788,230,464	294,684,969	3,040,461	2,085,970,827		Total budgetary	2,082,037,844	3,925,822	7,161	2,140,598,230
						International Financial Institutions Fund Accounts				
	1	...	154,599,999	154,600,000	L30	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed $154,600,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of contributions to the International Financial Institution Fund Accounts (Gross)				
		1	71,512,251	71,512,252	L30b	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed $226,112,252 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of contributions to the International Financial Institution Fund Accounts (Gross)				
...	1	1	226,112,250	226,112,252		Total—Vote L30	226,111,752	500	...	148,900,000
						International Financial Institutions Investment Accounts				
...	4,500,000	...	(4,500,000)	...	L35	Payment not to exceed US $2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $4,500,000 on November 23, 2000, and the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed US $500,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in International Financial Institutions (Gross)				
...	...	1	(1)	...	L35b	**Payment not to exceed US $2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $4,500,000 on November 23, 2000, and the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed US $1,113,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in International Financial Institutions (Gross)**				
...	4,500,000	1	(4,500,001)	...		Total—Vote L35	...	...	...	...

...	...	8,340,000	(8,340,000)	...	(S)	(L) Payments (encashment of notes) to International Financial Institutions—Capital subscriptions (Gross)	...	...	...	...
						Caribbean Development Bank				
					(S)	(L) Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross):				
77,241,625	...	...	...	77,241,625		Unused authority at beginning of year (converted to Cdn $ at that time)				
...	...	...	877,133	877,133		Exchange valuation adjustment to the unused authority at year end				
77,241,625		...	877,133	78,118,758		Total [2]			78,118,758	
						African Development Bank				
		...	4,500,000	4,500,000	L35	Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US $2,827,383 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions to the African Development Bank (Gross)				
...	...	...	4,486,208	4,486,208	L35b	Payment not to exceed US $2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $4,500,000 on November 23, 2000 (Gross)				
		..	8,986,208	8,986,208		Total—Vote L35	4,486,208	4,500,000		4,451,149
					(S)	(L) Authorization to subscribe for 73,473 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross):				
1,264,448,363	...	...	...	1,264,448,363		Unused authority at beginning of year (converted to Cdn $ at that time)				
...	...	...	3,174,269	3,174,269		Exchange valuation adjustment to the unused authority at year end				
1,264,448,363	...	...	3,174,269	1,267,622,632		Total [2]		..	1,267,622,632	...
						Asian Development Bank				
3,362,382	...	...	...	3,362,382	L35	**Payment not to exceed US $2,232,954 to the Asian Development Bank notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $3,362,382 on January 11, 1999, and to confirm that Canada's callable capital related to this payment is US $111,647,700 (Gross)**	...	3,362,382	...	...

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
3,310,745		...		3,310,745	L35	Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US $3,349,431 in accordance with the *International Development (Financial Institutions) Assistance Act* for the purpose of capital subscriptions in the Asian Development Bank and to confirm that Canada's callable capital related to the issuance of these notes is US $167,471,550 (Gross)		3,310,745	...	
					(S)	(L) Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross):				
3,013,775,982	..	...		3,013,775,982		Unused authority at beginning of year (converted to Cdn $ at that time)				
....	...	...	27,444,469	27,444,469		Exchange valuation adjustment to the unused authority at year end				
3,013,775,982	..	..	27,444,469	3,041,220,451		Total [2]	...		3,041,220,451	...
						Inter-American Development Bank				
					(S)	(L) Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross):				
6,094,304,742	...	...	...	6,094,304,742		Unused authority at beginning of year (converted to Cdn $ at that time)				
...	...	...	69,205,136	69,205,136		Exchange valuation adjustment to the unused authority at year end				
6,094,304,742	...	...	69,205,136	6,163,509,878		Total [2]	...	.	6,163,509,878	...
10,456,443,839	4,500,001	8,340,002	322,959,464	10,792,243,306		Total non-budgetary	230,597,960	11,173,627	10,550,471,719	153,351,149
						Total Program—				
14,933	**1,788,230,464**	**294,684,969**	**3,040,461**	**2,085,970,827**		**Budgetary**	**2,082,037,844**	**3,925,822**	**7,161**	**2,140,598,230**
10,456,443,839	**4,500,001**	**8,340,002**	**322,959,464**	**10,792,243,306**		**Non-budgetary**	**230,597,960**	**11,173,627**	**10,550,471,719**	**153,351,149**
						Export Development Canada [3]				
...	...	2,000,000	...	2,000,000	36a	Payment to compensate for transferred liabilities to the Corporation from the Government in respect of Export Development Canada employees who have contributed to the Public Service Death Benefit Account	2,000,000	...	...	...

...	70,000,000	(13,000,000)	(57,000,000)	...	(S)	**Budgetary portion of authority granted pursuant to section 24 of the *Export Development Act* (see below) (4)**				
...	...	...	(2,605,649)	(2,605,649)		**Transfer from non-budgetary authority (4)**				
...	70,000,000	(13,000,000)	(59,605,649)	(2,605,649)		**Total budgetary authority related to section 24 (4)**	(2,605,649)	...	...	(576,699)
...	...	...	7,942,735	7,942,735	(S)	Administration expenses	7,942,735	...	...	28,217,395
...	70,000,000	(11,000,000)	(51,662,914)	7,337,086		Total budgetary	7,337,086	...	...	27,640,696
516,800,000	...	...	...	516,800,000	(S)	(L) Payments for subscription to capital stock in the Corporation pursuant to the *Export Development Act*, section 11. Limit $1,500,000,000 (Gross)	...	...	516,800,000	...
11,988,269,094	...	...	(1,265,202,309)	10,723,066,785		(L) Borrowing of the Corporation pursuant to sections 12, 13, and 14 of the Act, limited by paid-in capital and retained earnings (Net)	...	...	10,723,066,785	...
10,468,234,400	122,800,000	...	(4,026,487,580)	6,564,546,820	(S)	Total authorized limit of $13,000,000,000 pursuant to section 24 of the *Export Development Act* related to loans made and committed in accordance with section 23 (4)				
...	...	...	2,605,649	2,605,649		Less: budgetary portion of the authority (see above) (4)				
10,468,234,400	122,800,000	...	(4,023,881,931)	6,567,152,469		Total non-budgetary authority related to section 24 (Net) (4)	122,367,205	...	6,444,785,264	100,943,618
22,973,303,494	122,800,000	...	(5,289,084,240)	17,807,019,254		Total non-budgetary	122,367,205	...	17,684,652,049	100,943,618
						Total Program—				
...	**70,000,000**	**(11,000,000)**	**(51,662,914)**	**7,337,086**		**Budgetary**	**7,337,086**	...	...	**27,640,696**
22,973,303,494	**122,800,000**	...	**(5,289,084,240)**	**17,807,019,254**		**Non-budgetary**	**122,367,205**	...	**17,684,652,049**	**100,943,618**
						International Development Research Centre				
...	88,270,000	...	...	88,270,000	40	Payments to the International Development Research Centre				
...	...	10,357,000	...	10,357,000	40a	Payments to the International Development Research Centre				
...	...	...	262,000	262,000		Transfer from TB Vote 15 (1)				
...	88,270,000	10,357,000	262,000	98,889,000		Total—Vote 40	98,889,000	...	...	88,570,000
...	**88,270,000**	**10,357,000**	**262,000**	**98,889,000**		**Total Program—Budgetary**	**98,889,000**	...	...	**88,570,000**
						International Joint Commission				
...	7,007,000	...	...	7,007,000	45	Program expenditures				
...	...	696,047	...	696,047	45a	Program expenditures				
...	...	...	143,000	143,000		Transfer from TB Vote 15 (1)				
...	7,007,000	696,047	143,000	7,846,047		Total—Vote 45	7,497,642	348,405	...	4,959,271
...	439,000	...	...	439,000	(S)	Contributions to employee benefit plans	439,000	...	...	485,000
...	**7,446,000**	**696,047**	**143,000**	**8,285,047**		**Total Program—Budgetary**	**7,936,642**	**348,405**	...	**5,444,271**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	2,115,000	...	...	2,115,000	50	**NAFTA Secretariat, Canadian Section** Program expenditures				
...	...	...	25,625	25,625		Transfer from: TB Vote 10 (1)				
...	...	...	41,000	41,000		TB Vote 15 (1)				
...	2,115,000	...	66,625	2,181,625		Total—Vote 50	1,740,556	441,069		1,636,787
...	141,000	...	...	141,000	(S)	Contributions to employee benefit plans	141,000	...	...	140,000
...	**2,256,000**	...	**66,625**	**2,322,625**		**Total Program—Budgetary**	**1,881,556**	**441,069**	...	**1,776,787**
						Northern Pipeline Agency				
...	238,000	...	...	238,000	55	Program expenditures				
...	...	...	4,000	4,000		Transfer from TB Vote 15 (1)				
...	238,000	...	4,000	242,000		Total—Vote 55	234,067	7,933	...	101,118
...	22,000	...	...	22,000	(S)	Contributions to employee benefit plans	22,000	...	...	22,000
...	**260,000**	...	**4,000**	**264,000**		**Total Program—Budgetary**	**256,067**	**7,933**	...	**123,118**
						Total Ministry—				
14,382,740	**3,518,228,708**	**598,920,726**	**35,876**	**4,131,568,050**		**Budgetary**	**4,074,377,679**	**45,455,249**	**11,735,122**	**3,832,952,264**
33,470,091,785	**127,300,001**	**16,340,002**	**(4,966,124,776)**	**28,647,607,012**		**Non-budgetary**	**364,298,576**	**11,173,627**	**28,272,134,809**	**262,965,982**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.
Treasury Board Vote 15—Compensation adjustments.

[2] Includes the equivalent in Canadian dollars of the total number of callable shares specified in all original agreements.

[3] Formerly Export Development Corporation.

[4] In accordance with sections 23 and 24 of the *Export Development Act*, the authorized limit of $13 billion is for loans in support of export development. This authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
International business development	233,727,889	227,128,850	4,457,000	4,404,182	14,804,000	10,652,042	3,050,000	1,595,825	...	...	249,938,889	240,589,249
Trade and economic policy	121,242,582	116,655,531	1,673,000	1,641,915	112,604,675	112,599,040	...	...	...	...	235,520,257	230,896,486
International security and cooperation	247,136,475	238,024,186	12,523,210	12,420,988	353,956,545	350,013,699	900,000	796,811	...	...	612,716,230	599,662,062
Assistance to Canadians abroad (consular services)	54,044,790	52,468,971	1,295,000	1,280,094	80,000	80,000	2,230,000	2,227,629	...	...	53,189,790	51,601,436
Public diplomacy	79,662,219	75,376,697	1,147,000	1,128,060	24,233,940	23,997,664	1,103,000	947,000	...	...	103,940,159	99,555,421
Corporate services—												
Budgetary	268,532,800	257,128,971	149,337,909	149,017,141	182,297	182,297	20,190,000	11,854,417	...	...	397,863,006	394,473,992
Non-budgetary	...	...	...	...	...	...	...	...	30,344,452	3,333,411	30,344,452	3,333,411
Services to other government departments	238,707,221	233,647,443	6,708,300	6,630,543	...	...	...	...	...	...	245,415,521	240,277,986
Passport services	57,287,207	92,340,947	12,393,565	12,393,565	...	...	55,596,159	101,582,660	...	...	14,084,613	3,151,852
Sub-total												
Budgetary	1,300,341,183	1,292,771,596	189,534,984	188,916,488	505,861,457	497,524,742	83,069,159	119,004,342	...	...	1,912,668,465	1,860,208,484
Non-budgetary	...	...	...	...	...	...	...	...	30,344,452	3,333,411	30,344,452	3,333,411
Revenues netted against expenditures	(83,069,159)	(119,004,342)	...	...	...	...	(83,069,159)	(119,004,342)	...	...	...	...
Total Department—												
Budgetary	**1,217,272,024**	**1,173,767,254**	**189,534,984**	**188,916,488**	**505,861,457**	**497,524,742**	**...**	**...**	**...**	**...**	**1,912,668,465**	**1,860,208,484**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**30,344,452**	**3,333,411**	**30,344,452**	**3,333,411**
Canadian Commercial Corporation—												
Budgetary	**15,831,000**	**15,831,000**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**15,831,000**	**15,831,000**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**18,000,000**	**8,000,000**	**18,000,000**	**8,000,000**
Canadian International Development Agency												
Geographic programs	53,357,910	53,032,320	...	...	712,548,727	710,850,198	...	...	...	...	765,906,637	763,882,518
Countries in transition	9,944,789	9,919,421	...	...	121,697,868	121,693,276	...	...	...	...	131,642,657	131,612,697
Multilateral programs—												
Budgetary	7,700,983	7,690,927	...	...	792,908,473	792,902,239	...	...	...	...	800,609,456	800,593,166
Non-budgetary	...	...	...	...	...	...	...	...	10,792,243,306	230,597,960	10,792,243,306	230,597,960
Canadian partnership	13,404,643	13,372,819	...	...	278,504,528	278,503,111	...	...	...	...	291,909,171	291,875,930
Policy	13,588,501	13,528,656	...	...	...	...	...	...	...	...	13,588,501	13,528,656

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Communications	7,864,264	7,850,667	...	...	3,783,731	3,783,731	...	...	...	...	11,647,995	11,634,398
Corporate services	70,666,410	68,910,479	...	...	...	...	...	...	...	...	70,666,410	68,910,479
Total Program—												
Budgetary	176,527,500	174,305,289	...	...	1,909,443,327	1,907,732,555	...	...	...	...	2 085,970,827	2,082,037,844
Non-budgetary	...	...	...	...	...	...	...	...	10,792,243,306	230,597,960	10,792,243,306	230,597,960
Export Development Canada— [1]												
Budgetary	7,337,086	7,337,086	...	...	...	...	...	...	...	...	7,337,086	7,337,086
Non-budgetary	...	...	...	...	...	...	...	...	17,807,019,254	122,367,205	17,807,019,254	122,367,205
International Development Research Centre—												
Budgetary	98,889,000	98,889,000	...	...	...	...	...	...	...	...	98,889,000	98,889,000
International Joint Commission												
Operation and administration of the Canadian Section Office	6,168,047	5,832,706	...	...	...	...	...	...	...	...	6,168,047	5,832,706
Operation and administration of the Great Lakes Regional Office	2,117,000	2,103,936	...	...	...	...	...	...	...	...	2,117,000	2,103,936
Total Program—Budgetary	**8,285,047**	**7,936,642**	...	...	...	...	...	...	...	...	**8,285,047**	**7,936,642**
NAFTA Secretariat, Canadian Section—												
Budgetary	**2,322,625**	**1,881,556**	...	...	...	...	...	...	...	...	**2,322,625**	**1,881,556**
Northern Pipeline Agency												
Regulation of construction of the Alaska Highway Gas Pipeline	264,000	256,067	...	...	...	...	...	...	...	...	264,000	256,067
Total Program—Budgetary	**264,000**	**256,067**	...	...	...	...	...	...	...	...	**264,000**	**256,067**
Total Ministry—												
Budgetary	**1,526,728,282**	**1,480,203,894**	**189,534,984**	**188,916,488**	**2,415,304,784**	**2,405,257,297**	...	...	...	...	**4,131,568,050**	**4,074,377,679**
Non-budgetary	...	...	...	...	...	...	...	...	**28,647,607,012**	**364,298,576**	**28,647,607,012**	**364,298,576**

[1] Formerly Export Development Corporation.

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					International business development				
...	100,000	...	(100,000)	...	Grants for Asia-Pacific International Business Development	...	...	...	...
...	2,000,000	...	(1,665,000)	335,000	Grants under the Program for export market development	206,000	129,000	...	...
...	2,100,000	...	(1,765,000)	335,000		206,000	129,000	...	...
					International security and cooperation				
...	60,000	...	...	60,000	United Nations Voluntary Fund for Victims of Torture	60,000	...	...	60,000
...	500,000	...	(500,000)	...	Grants for Asia-Pacific Initiatives	...	...	...	...
...	6,443,000	...	...	6,443,000	Grants in lieu of taxes on diplomatic, consular and international organizations' property in Canada in accordance with terms and conditions approved by the Governor in Council	6,443,000	...	...	6,250,895
...	4,359,000	528,166	...	4,887,166	Grant to the International Centre for Human Rights and Democratic Development	4,887,166	...	...	4,359,000
...	...	155,000	(30,000)	125,000	Chemical Weapons Convention Action Fund	125,000	...	...	125,000
...	...	5,000,000	...	5,000,000	Grant to Russian Munitions Agency	5,000,000	...	...	...
...	11,362,000	5,683,166	(530,000)	16,515,166		16,515,166	...	...	10,794,895
					Public diplomacy				
...	13,500,000	...	(4,000)	13,496,000	Grants in aid of academic relations	13,456,288	39,712	...	13,486,166
...	7,839,000	685,000	(78,000)	8,446,000	Grants in aid of cultural relations	8,249,436	196,564	...	9,035,062
...	4,000	...	...	4,000	International Baccalaureat Office	4,000	...	...	4,000
...	...	...	...	...	Items not required for the current year	...	...	...	10,000,000
...	21,343,000	685,000	(82,000)	21,946,000		21,709,724	236,276	...	32,525,228
					Corporate services				
...	15,000	...	...	15,000	Foreign Service Community Association	15,000	...	...	15,000
...	250,000	...	(82,703)	167,297	(S) Payments under the *Diplomatic Service (Special) Superannuation Act*	167,297	...	...	157,401
...	265,000	...	(82,703)	182,297		182,297	...	...	172,401
...	**35,070,000**	**6,368,166**	**(2,459,703)**	**38,978,463**	**Total—Grants**	**38,613,187**	**365,276**	...	**43,492,524**

Transfer Payments—*Continued*

Source of authorities: Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use		Disposition of authorities: Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Contributions				
					International business development				
...	9,520,000	...	(64,000)	9,456,000	Contributions under the Program for export market development	7,151,554	2,304,446	...	9,420,192
...	4,623,000	...	...	4,623,000	Contributions under the Program for export market development—Investment	3,189,446	1,433,554	...	3,395,493
...	390,000	...	...	390,000	Going global science and technology program	105,042	284,958	...	230,535
...	14,533,000	...	(64,000)	14,469,000		10,446,042	4,022,958	...	13,046,220
					Trade and economic policy				
...	118,000	...	(24,623)	93,377	International commodity organizations (2,708,455 Belgian Francs) (137,000 French Francs)	93,377	...	...	113,673
...	331,000	...	5,856	336,856	World Customs Organization (9,891,250 Belgian Francs)	336,856	...	...	326,609
...	816,000	...	23,740	839,740	International Energy Agency (4,145,544 French Francs)	839,740	...	...	857,947
...	4,671,000	...	669,213	5,340,213	World Trade Organization (5,479,606 Swiss Francs)	5,340,210	3	...	4,716,876
...	7,314,000	...	137,241	7,451,241	Organization for Economic Cooperation and Development (37,163,131 French Francs)	7,445,619	5,622	...	6,515,580
...	102,000	...	(9,094)	92,906	Organization for Economic Cooperation and Development Centre for Education and Research (517,708 French Francs)	92,906	...	...	111,750
...	328,000	...	13,900	341,900	Nuclear Energy Agency of the Organization for Economic Cooperation and Development (1,665,428 French Francs)	341,893	7	...	361,426
...	389,000	...	53,621	442,621	World Intellectual Property Organization (455,790 Swiss Francs)	442,618	3	...	421,925
...	447,000	...	70,895	517,895	Asia-Pacific Economic Cooperation Secretariat (US $303,000)	517,895	...	...	534,630
...	48,000	...	4,192	52,192	Wassenaar arrangement (507,043 Austrian Shillings)	52,192	...	...	57,663
...	...	97,095,734	...	97,095,734	Contributions to provinces related to softwood lumber export controls	97,095,734	...	...	...
...	14,564,000	97,095,734	944,941	112,604,675		112,599,040	5,635	...	14,018,079
					International security and cooperation				
...	9,188,000	...	...	9,188,000	Agency for Cultural and Technical Cooperation in Francophone Countries (46,684,626 French Francs)	9,188,000	...	...	10,049,740
...	1,302,000	...	...	1,302,000	Commonwealth Foundation (614,721 Pounds Sterling)	1,263,754	38,246	...	1,292,892
...	4,662,000	...	77,700	4,739,700	Commonwealth Secretariat (2,201,149 Pounds Sterling)	4,727,361	12,339	...	4,710,647
...	1,485,000	...	135,000	1,620,000	Commonwealth youth program (701,056 Pounds Sterling)	1,569,950	50,050	...	1,455,253
...	13,838,000	...	...	13,838,000	Food and Agriculture Organization (US $9,387,900)	13,250,758	587,242	...	12,516,092
...	1,970,000	...	...	1,970,000	International Civil Aviation Organization (US $1,336,500)	1,786,000	184,000	...	1,757,234
...	8,201,000	...	1,194,200	9,395,200	International Labour Organization (9,619,832 Swiss Francs)	9,395,128	72	...	7,566,813
...	378,000	...	6,500	384,500	International Maritime Organization (178,355 Pounds Sterling)	384,499	1	...	372,823

					North Atlantic Treaty Organization—				
...	9,799,000	...	(378,564)	9,420,436	Civil administration (293,126,500 Belgian Francs)	9,420,344	92	...	10,312,311
...	1,860,000	...	(605,795)	1,254,205	Science programs (55,640,000 Belgian Francs)	1,254,205	...	...	620,000
...	792,000	...	(20,385)	771,615	Activities of the international French-speaking community	710,360	61,255	...	849,203
...	55,000	...	...	55,000	Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française (27,378,923 CFA)	50,300	4,700	...	46,000
...	30,000	...	...	30,000	United Nations Fund for Indigenous Populations	30,000	...	...	30,000
...	13,409,000	...	...	13,409,000	United Nations Educational, Scientific and Cultural Organization (5,599,473 ECU) (US $4,120,647)	12,844,583	564,417	...	12,062,570
...	49,748,000	...	4,632,225	54,380,225	United Nations Organization (US $33,750,000)	53,754,027	626,198	...	46,685,049
...	18,278,000	...	(1,261,900)	17,016,100	World Health Organization (US $12,400,470)	16,206,716	809,384	...	16,576,530
...	106,669,000	...	(8,009,760)	98,659,240	United Nations peacekeeping operations (US $72,367,300)	98,522,784	136,456	...	96,612,275
...	7,950,000	1,500,000	262,715	9,712,715	Projects and development activities resulting from Francophone summits	9,712,715	...	...	5,500,000
...	2,258,000	...	(64,984)	2,193,016	Preparatory Commission for the Organization for the Prohibition of Chemical Weapons (1,723,692 ECU)	2,193,016	...	...	1,834,861
...	13,921,000	...	1,979,520	15,900,520	Organization for Security and Cooperation in Europe (10,627,500 ECU)	15,900,520	...	...	12,057,452
...	602,000	...	(4,000)	598,000	Non-proliferation, arms control and disarmament (US $408,474)	48,116	549,884	...	308,497
...	3,563,000	...	(865,176)	2,697,824	Comprehensive Nuclear-Test-Ban Treaty Organization (US $2,431,646)	2,697,822	2	...	3,263,924
...	600,000	...	9,000	609,000	Support of Canadian interests abroad	598,083	10,917	...	1,006,850
...	993,000	...	502,398	1,495,398	Support of foreign policy consultation, research and outreach	1,349,278	146,120	...	1,955,500
...	925,000	...	...	925,000	United Nations Voluntary Fund for the Environment	925,000	...	...	925,000
...	5,012,000	...	428,000	5,440,000	Inter-American Institute for Cooperation on Agriculture (US $3,400,073)	5,421,110	18,890	...	5,257,916
...	958,000	...	176,095	1,134,095	Roosevelt Campobello International Park Commission (US $650,000)	1,132,595	1,500	...	1,001,650
...	13,873,000	...	207,000	14,080,000	Organization of American States (US $9,411,628)	14,062,793	17,207	...	13,585,798
...	1,111,000	...	1,140,000	2,251,000	Peace Implementation Council (848,400 ECU)	2,167,900	83,100	...	1,083,340
...	22,000	...	...	22,000	Permanent Court of Arbitration (38,650 Netherlands Guilders)	21,818	182	...	21,084
...	12,000	...	1,000	13,000	International Fact Finding Commission (13,992 Swiss Francs)	12,864	136	...	...
...	1,381,000	...	(5,000)	1,376,000	Contributions for Asia-Pacific Initiatives	1,353,738	22,262	...	2,816,951
...	200,000	...	...	200,000	Canadian Foundation for the Americas	200,000	...	...	200,000
...	5,952,000	...	35,421	5,987,421	Youth international internship program	5,987,421	...	...	6,978,380
...	8,200,000	2,000,000	(1,827,200)	8,372,800	Peacebuilding and human security program	8,370,299	2,501	...	5,459,328
...	1,788,000	631,320	(81,000)	2,338,320	International environmental agreements	2,323,337	14,983	...	2,401,300
...	1,500,000	...	...	1,500,000	United Nations international drug control program	1,500,000	...	...	1,500,000
...	600,000	...	...	600,000	Inter-American Drug Abuse Control Commission	600,000	...	...	600,000
...	6,264,000	(312,000)	(363,400)	5,588,600	Canadian Landmine Fund	5,588,570	30	...	3,925,419
...	20,000	...	...	20,000	Royal Commonwealth Society of Canada	20,000	...	...	20,000
...	334,000	...	...	334,000	International Fund for Ireland	333,333	667	...	333,333
...	7,698,000	...	230,600	7,928,600	International Atomic Energy Agency (US $1,034,246) (64,585,826 Austrian Schillings)	7,928,600	...	...	7,592,316
...	...	1,000,000	...	1,000,000	Contribution in support of the Catholic World Youth Day 2002 Council	1,000,000	...	...	...
...	...	3,875,000	...	3,875,000	Canadian support for organization of the Francophone Summit in Lebanon	3,874,987	13	...	...
...	...	157,940	62,060	220,000	Contributions for Canada's Clean Development Mechanism and Joint Implementation Office	220,000	...	...	...

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	...	...	628,000	628,000	Permanent Secretariat of the United Nations Convention on Biological Diversity	628,000	...	...	631,320
...	...	...	800,000	800,000	Korean Peninsula Energy Development Organization	800,000	...	...	1,000,000
...	...	...	86,000	86,000	Reimbursement to International Organizations for Canadian income tax	86,000	...	...	91,340
...	...	...	1,209,000	1,209,000	Canadian Education Centres	1,209,000	...	...	...
...	...	...	872,849	872,849	Northern Dimension of Canada's Foreign Policy	872,849	...	...	...
...	327,401,000	8,852,260	1,188,119	337,441,379		333,498,533	3,942,846	...	304,866,991
					Assistance to Canadians abroad (consular services)				
...	60,000	...	20,000	80,000	International Social Service Canada	80,000	...	...	60,000
					Public diplomacy				
...	2,000,000	...	287,940	2,287,940	Forum of Federations	2,287,940	...	...	1,712,060
...	358,558,000	105,947,994	2,377,000	466,882,994	**Total—Contributions**	458,911,555	7,971,439	...	333,703,350
					Departmental Summary by Business Line				
...	16,633,000	...	(1,829,000)	14,804,000	International business development	10,652,042	4,151,958	...	13,046,220
...	14,564,000	97,095,734	944,941	112,604,675	Trade and economic policy	112,599,040	5,635	...	14,018,079
...	338,763,000	14,535,426	658,119	353,956,545	International security and cooperation	350,013,699	3,942,846	...	315,661,886
...	60,000	...	20,000	80,000	Assistance to Canadians abroad (consular services)	80,000	...	...	60,000
...	23,343,000	685,000	205,940	24,233,940	Public diplomacy	23,997,664	236,276	...	34,237,288
...	265,000	...	(82,703)	182,297	Corporate services	182,297	...	...	172,401
...	**393,628,000**	**112,316,160**	**(82,703)**	**505,861,457**	**Total Department**	**497,524,742**	**8,336,715**	...	**377,195,874**
					Canadian International Development Agency				
					Grants				
					Geographic programs				
...	9,500,000	38,300,000	10,683,811	58,483,811	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions and for special program and project expenses directly related thereto	58,373,811	110,000	...	14,385,355
...	...	1,000,000	(1,000,000)	...	Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals and for special program and project expenses directly related thereto	...	...	...	...

...	...	20,000,000	...	20,000,000	Grant to Jamaica	20,000,000	...	...	...
...	9,500,000	59,300,000	9,683,811	78,483,811		78,373,811	110,000	...	14,385,355
					Countries in transition				
...	250,000	...	(250,000)	...	Grants for cooperation with countries in transition in Central and Eastern Europe and the former Soviet Union	...	...	...	...
...	...	...	250,000	250,000	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions and for special program and project expenses directly related thereto	250,000	...	...	250,000
...	250,000		...	250,000		250,000	...	...	250,000
					Multilateral programs				
...	126,066,000	97,800,000	(59,898,241)	163,967,759	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions and for special program and project expenses directly related thereto	163,967,759	...	...	209,866,250
	92,153,000	130,500,000	(14,301,713)	208,351,287	Programming against hunger and malnutrition through international development and nutritional institutions, international non-governmental organizations or the International Development Research Centre for the benefit of recipients in developing countries and for special program and project expenses directly related thereto	208,349,043	2,244		107,341,062
...	84,054,000	75,950,000	(25,107,268)	134,896,732	Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals and for special program and project expenses directly related thereto	134,896,706	26	...	113,052,018
...	302,273,000	304,250,000	(99,307,222)	507,215,778		507,213,508	2,270	...	430,259,330
					Canadian partnership				
...	76,743,000	...	(45,820,922)	30,922,078	Grants to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies, to provincial and municipal governments, their organizations and agencies in support of development cooperation and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto	30,922,078	...	...	45,193,096
...	8,248,000	...	(168,559)	8,079,441	Development assistance as education and training for individuals and for special program and project expenses directly related thereto	8,079,441	...	...	7,720,047

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	...	...	400,000	400,000	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions and for special program and project expenses directly related thereto	400,000	...	...	400,000
...	84,991,000	...	(45,589,481)	39,401,519		39,401,519	...	...	53,313,143
...	397,014,000	363,550,000	(135,212,892)	625,351,108	**Total—Grants**	625,238,838	112,270	...	498,207,828
					Contributions				
					Geographic programs				
...	686,117,000	(55,829,998)	(6,503)	630,280,499	Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to developing countries and their agencies and institutions in such countries and contributions to Canadian, international and regional institutions, organizations and agencies, to provincial governments, their organizations and agencies, and to Canadian private sector firms in support of regional and country specific projects, programs and activities, and for special program and project expenses directly related thereto	628,691,972	1,588,527	...	613,285,073
...	...	...	3,284,417	3,284,417	Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities, and appeals and for special program and project expenses directly related thereto	3,284,415	2	...	4,907,513
...	...	...	500,000	500,000	Programming against hunger and malnutrition through international development institutions, international non-governmental organizations or the International Development Research Centre for the benefit of recipients in developing countries and for special program and project expenses directly related thereto	500,000	...	...	...
...	686,117,000	(55,829,998)	3,777,914	634,064,916		632,476,387	1,588,529	...	618,192,586

					Countries in transition				
...	119,338,000	...	401,225	119,739,225	**Contributions for cooperation with countries in transition in Central and Eastern Europe and the former Soviet Union**	119,734,633	4,592	...	126,578,437
...		...	1,708,643	1,708,643	**Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities, and appeals and for special program and project expenses directly related thereto**	1,708,643		...	1,786,750
...	119,338,000	...	2,109,868	121,447,868		121,443,276	4,592	...	128,365,187
					Multilateral programs				
...	100,000	...	144,762	244,762	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions and for special program and project expenses directly related thereto	240,801	3,961	...	738,925
	100,000	...	20,295,507	20,395,507	Programming against hunger and malnutrition through international development institutions, international non-governmental organizations or the International Development Research Centre for the benefit of recipients in developing countries and for special program and project expenses directly related thereto	20,395,507			37,622,161
	1,300,000	(20,037)		1,279,963	Contribution to the Inter-American Development Bank	1,279,963			1,233,116
...	97,981,000	(71,549,225)	33,662,399	60,094,174	Programming against hunger and malnutrition through developing countries, their agencies and persons in such countries, Canadian non-governmental organizations or development institutions for the benefit of recipients in developing countries and for special program and project expenses directly related thereto	60,094,173	1	...	51,421,931
...	100,000	...	3,369,090	3,469,090	**Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities, and appeals and for special program and project expenses directly related thereto**	3,469,088	2	...	2,769,693
...	...	...	375,000	375,000	**Incentives to Canadian, international and developing country private investors, institutions, organizations, and governments in support of industrial cooperation programs, projects and activities as well as special program and project expenses directly related thereto**	375,000	...	...	2,099,192
...	99,581,000	(71,569,262)	57,846,758	85,858,496		85,854,532	3,964	...	95,885,018

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Canadian partnership				
	115,115,000	...	70,828,325	185,943,325	Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies, to provincial and municipal governments, their organizations and agencies in support of development cooperation and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto	185,941,908	1,417	...	179,019,693
...	59,807,000	(6,647,316)	...	53,159,684	Incentives to Canadian, international and developing country private investors, institutions, organizations, and governments in support of industrial cooperation programs, projects and activities as well as special program and project expenses directly related thereto	53,159,684	...	...	45,042,774
	174,922,000	(6,647,316)	70,828,325	239,103,009		239,101,592	1,417	...	224,062,467
					Communications				
...	4,957,000	(1,823,296)	...	3,133,704	Contributions to Canadian or international communications organizations, other federal, provincial or municipal governments, broadcasters and producers, other donor governments and institutions in support of the development information program involving the production and dissemination of development information, educational materials and related activities	3,133,704	...	...	3,308,450
...	...	...	650,027	650,027	Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies, to provincial and municipal governments, their organizations and agencies in support of development cooperation and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto	650,027	...	...	448,414
...	4,957,000	(1,823,296)	650,027	3,783,731		3,783,731	...	...	3,756,864
...	**1,084,915,000**	**(135,869,872)**	**135,212,892**	**1,084,258,020**	**Total—Contributions**	**1,082,659,518**	**1,598,502**	**...**	**1,070,262,122**

					Other transfer payments				
					Multilateral programs				
...	**151,800,000**	**53,532,000**	**(5,497,801)**	**199,834,199**	(S) Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the *International Development (Financial Institutions) Assistance Act*	**199,834,199**	**...**	**...**	**412,060,003**
					Program Summary by Business Line				
...	695,617,000	3,470,002	13,461,725	712,548,727	Geographic programs	710,850,198	1,698,529	...	632,577,941
...	119,588,000	...	2,109,868	121,697,868	Countries in transition	121,693,276	4,592	...	128,615,187
...	553,654,000	286,212,738	(46,958,265)	792,908,473	Multilateral programs	792,902,239	6,234	...	938,204,351
...	259,913,000	(6,647,316)	25,238,844	278,504,528	Canadian partnership	278,503,111	1,417	...	277,375,610
...	4,957,000	(1,823,296)	650,027	3,783,731	Communications	3,783,731	...	...	3,756,864
...	**1,633,729,000**	**281,212,128**	**(5,497,801)**	**1,909,443,327**	**Total Program**	**1,907,732,555**	**1,710,772**	**...**	**1,980,529,953**
...	**2,027,357,000**	**393,528,288**	**(5,580,504)**	**2,415,304,784**	**Total Ministry**	**2,405,257,297**	**10,047,487**	**...**	**2,357,725,827**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
International business development			
Canadian business centres	50,000	14,726	14,118
Trade fairs and investment/technology missions	3,000,000	1,581,099	2,046,541
	3,050,000	1,595,825	2,060,659
International security and cooperation	900,000	796,811	437,992
Assistance to Canadians abroad (consular services)			
Specialized consular fees	2,230,000	2,227,629	1,979,768
Public diplomacy			
Canadian education centres	1,103,000	947,000	860,000
Corporate services			
International Telecommunication Services	2,090,000	879,019	890,222
Training services by the Canadian Foreign Service Institute	5,000,000	4,508,119	4,345,167
Real property services abroad	13,100,000	6,467,279	3,786,399
	20,190,000	11,854,417	9,021,788
Passport services			
Passport fees	55,596,159	101,582,660	84,883,483
Total budgetary	83,069,159	119,004,342	99,243,690
Non-budgetary (respendable receipts)			
Loans and advances to personnel posted abroad	...	12,876,924	17,396,623
Advances to fund posts abroad	...	691,173,719	716,272,507
Total non-budgetary	...	704,050,643	733,669,130
Total Department—			
Budgetary	**83,069,159**	**119,004,342**	**99,243,690**
Non-budgetary	**...**	**704,050,643**	**733,669,130**
Export Development Canada [1]			
Non-budgetary (respendable receipts)			
Loan repayments	177,200,000	170,198,071	132,287,572
Total Program—Non-budgetary	**177,200,000**	**170,198,071**	**132,287,572**
Total Ministry—			
Budgetary	**83,069,159**	**119,004,342**	**99,243,690**
Non-budgetary	**177,200,000**	**874,248,714**	**865,956,702**

---

[1] Formerly Export Development Corporation.

Revenues

Department	Current year	Previous year
	$	$
Tax revenues—		
Goods and services tax	...	3,354
Total tax revenues	...	3,354
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Loans, investments and advances to national governments	239	...
Personnel posted abroad	444,177	499,163
Other accounts—		
Interest on mission bank accounts	454,928	408,384
Return on investments from enterprise Crown corporations—		
Dividends received from Export Development Canada	95,000,000	...
Interest received from other enterprise Crown corporations	82,901	...
	95,982,245	907,547
Refunds of previous years' expenditures—		
Accountable advances	344,031	333,682
Program for Export Market Development—Contributions	5,549,335	3,560,746
Other grants and contributions	493,061	344,209
Operating	15,422,408	9,985,333
Capital	634,703	235,969
Sundries	111,377	545,777
Adjustments to prior year's payables	1,858,504	3,566,132
	24,413,419	18,571,848
Sales of goods and services—		
Lease and use of public property—		
Rental revenue	*17,327,686*	*14,834,765*
Services of a regulatory services—		
Import/export permits—Softwood lumber	2,618,772	2,686,288
Softwood lumber quota fees	1,820,479	93,172,008
Other import/export permits	16,751,377	14,713,474
Consular fees—Passport purchase	48,783,059	48,031,759
Deferred revenue—Softwood lumber quota fees	6,396	...
	69,980,083	*158,603,529*
Services of a non-regulatory nature—		
Services rendered to Passport Office	*4,447,464*	*4,447,460*
Sales of goods and information products—		
Sales of publications	*4,846*	*14,343*
Other fees and charges	*12,445*	*6,806*
	91,772,524	177,906,903
Proceeds from the disposal of surplus Crown assets	2,596,067	2,229,886
Miscellaneous non-tax revenues—		
Interest and penalties on revenue—		
Interest on overdue accounts receivable	220,233	...
Gain on sale of assets—		
Gain on disposal of capital assets—		
Real property	18,160,840	25,139,285
Fines import/export	13,500	...
Gain on foreign exchange	14,282,533	701,202
Sundries	174,910	296,323
	32,852,016	26,136,810
Total non-tax revenues	247,616,271	225,752,994
Total Department	247,616,271	225,756,348
Canadian International Development Agency		
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
International development assistance—Loans to developing countries	4,562,922	2,483,211
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	20,157,103	8,892,586
Repayment of loans to developing countries	436,064	896,911
Adjustments to prior year's payables	937,528	463,830
	21,530,695	10,253,327
Sales of goods and services—		
Other fees and charges—		
Services and commitment charges on loans to developing countries	57,289	37,141
Proceeds from the disposal of surplus Crown assets	7,161	14,933

Revenues—*Concluded*

	Current year	Previous year
	$	$
Miscellaneous non-tax revenues—		
Gain for reevaluation at year-end	12,130,224	81,995,013
Sundries	256,674	586,254
	12,386,898	82,581,267
Total Program	**38,544,965**	**95,369,879**
Export Development Canada [2]		
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Development of export trade	89,763,681	115,926,366
Miscellaneous non-tax revenues—		
Gain for exchange on revaluation at year-end	34,256,535	78,763,864
Sundries	509,303	...
	34,765,838	78,763,864
Total Program	**124,529,519**	**194,690,230**
International Joint Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	57,259	337,525
Adjustments to prior year's payables	4,816	697
	62,075	338,222
Miscellaneous non-tax revenues—		
United States share of expenses of the regional office—		
Windsor	282,072	120,231
Other receipts	7	202
	282,079	120,433
Total Program	**344,154**	**458,655**
NAFTA Secretariat, Canadian Section		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	3,906	...
Adjustments to prior year's payables	96,242	...
	100,148	...
Miscellaneous non-tax revenues	343,367	347,862
Total Program	**443,515**	**347,862**

	Current year	Previous year
	$	$
Northern Pipeline Agency		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	2,806	...
Sales of goods and services—		
Services of a regulatory services	216,579	151,740
Other fees and charges	110	...
	216,689	151,740
Total Program	**219,495**	**151,740**
Ministry Summary		
Tax revenues—		
Goods and services tax	...	3,354
Total tax revenues	...	3,354
Non-tax revenues—		
Return on investments	190,308,848	119,317,124
Refunds of previous years' expenditures	46,109,143	29,163,397
Sales of goods and services	92,046,502	178,095,784
Proceeds from the disposal of surplus Crown assets	2,603,228	2,244,819
Miscellaneous non-tax revenues	80,630,198	187,950,236
Total non-tax revenues	411,697,919	516,771,360
Total Ministry	**411,697,919**	**516,774,714**

---

[1] Interest unless otherwise indicated.

[2] Formerly Export Development Corporation.

SECTION 10

2001-2002

PUBLIC ACCOUNTS OF CANADA

Governor General

CONTENTS

Page

Program objectives and business line descriptions.... 10.2
Ministry summary 10.3
Program by business line 10.4
Transfer payments 10.4
Revenues........ 10.5

Objectives

To enable the Governor General of Canada to perform his/her constitutional and traditional roles; and to provide for the administration of Honours.

Business Line Descriptions

Governor General

Provides for the payment of the Governor General's salary, for the costs of the Governor General's annual program including visits in Canada and abroad, for the citizen access and visitor services program at Rideau Hall and the operation of the office and residences.

Honours

Provides for the administration of programs in the National Honours system, including the Order of Canada, the Order of Military Merit, the Canadian Bravery Decorations, the Meritorious Service Decorations, Exemplary Service Medals, Special Service Medals, Commemorative and other medals; provides funding for the administration of the Governor General's Academic Medals and the Governor General's Caring Canadian Award; also provides for the administration of the Canadian Heraldic Authority.

Former Governors General

Provides for expenditures in respect of the activities performed by former Governors General, which devolve upon them as a result of their having occupied that office and of the pensions of former Governors General or their spouses.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	14,415,000	...	...	14,415,000	1	Program expenditures				
...	...	1,246,072	...	1,246,072	1a	Program expenditures				
...	...	...	593,000	593,000		Transfer from TB Vote 15 [1]				
...	14,415,000	1,246,072	593,000	16,254,072		Total—Vote 1	16,000,301	253,771	...	14,189,258
...	103,000	...	3,175	106,175	(S)	Salary of the Governor General (*Governor General's Act*)	106,175	...	...	103,975
...	354,000	...	(32,885)	321,115	(S)	Annuities payable under the *Governor General's Act*	321,115	...	...	312,914
...	1,586,000	...	67,000	1,653,000	(S)	Contributions to employee benefit plans	1,653,000	...	...	1,352,000
472	...	...	309	781	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	472	309	10,484
472	**16,458,000**	**1,246,072**	**630,599**	**18,335,143**		**Total Ministry—Budgetary**	**18,080,591**	**254,243**	**309**	**15,968,631**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 15—Compensation adjustments.

Program by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Governor General	14,244,849	13,990,297	...	...	...	...	...	...	...	...	14,244,849	13,990,297
Honours	3,224,695	3,224,695	...	...	...	...	...	...	...	...	3,224,695	3,224,695
Former Governors General	544,484	544,484	...	...	321,115	321,115	...	...	...	...	865,599	865,599
Total Ministry— Budgetary	**18,014,028**	**17,759,476**	**...**	**...**	**321,115**	**321,115**	**...**	**...**	**...**	**...**	**18,335,143**	**18,080,591**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Grants				
					Former Governors General				
...	11,000	...	(11,000)	...	Grants to surviving spouses of former Governors General to provide for expenses incurred in the performance of Crown-related activities	...	...	...	...
...	354,000	...	(32,885)	321,115	(S) Annuities payable under the *Governor General's Act*	321,115	...	...	312,914
...	**365,000**	**...**	**(43,885)**	**321,115**	**Total Ministry**	**321,115**	**...**	**...**	**312,914**

(S) Statutory transfer payment.

Revenues

	Current year	Previous year
	$	$
Tax revenues—		
Goods and services tax	...	12,024
Total tax revenues	**...**	**12,024**
Non-tax revenues—		
Refunds of previous year's expenditures—		
Adjustments to prior year's payables	...	872
Proceeds from the disposal of surplus Crown assets	309	1,479
Miscellaneous non-tax revenues	158,431	131,879
Total non-tax revenues	**158,740**	**134,230**
Total Ministry	**158,740**	**146,254**

SECTION 11

2001-2002

PUBLIC ACCOUNTS OF CANADA

Health

Department

Canadian Institutes of Health Research

Hazardous Materials Information Review Commission

Patented Medicine Prices Review Board

CONTENTS

	Page
Program objectives and business line descriptions	11.2
Ministry summary	11.4
Programs by business line	11.6
Transfer payments	11.7
Details of respendable amounts	11.12
Revenues	11.12

Department

Objectives

To help the people of Canada maintain and improve their health.

Business Line Descriptions

Health care policy

This business line supports policy development, analysis and communications related to leadership on all areas of Canada's health system, with clear emphasis on ensuring the viability and accessibility of Medicare and collaborative efforts, with provinces/territories and other stakeholders, to strengthen, modernize and sustain Canada's health system.

Health promotion and protection

This business line is responsible for developing a cohesive, coherent, consistent and horizontal approach to its activities in managing the risks and benefits to health for Canadians. It achieves these results through the development of policies and programs that support disease, illness and injury prevention and health promotion. The business line supports action to promote health by addressing determinants that fall both within and outside of the health sector throughout the human life cycle. The delivery of the population health approach, and its prevention and promotion activities recognizes and emphasizes the importance of health throughout the human life cycle which takes place through a framework based on three stages of life: childhood and youth, early to mid-adulthood, and later life with a specific recognition of investment in early childhood as a means to better health throughout life.

This business line also promotes healthy and safe living, working and recreational environments by anticipating, preventing and responding to health risks posed by food, water, occupational and environmental hazards, diseases, chemical and consumer products, alcohol and controlled substances, tobacco, pest control products, and peacetime disasters. It ensures that the drugs, medical devices, and other therapeutic products available to Canadians are safe, effective and of high quality.

First Nations and Inuit health

This business line carries out it mandate through:

- the provision of community-based health promotion and prevention programs on-reserve and in Inuit communities;
- the provision of non-insured health benefits to First Nations and Inuit people regardless of residence in Canada; and
- the provision of primary care and emergency services on reserve in remote and isolated areas where no provincial services are readily available.

Health Canada also supports the transition to increased control and management of these health services based on a renewed relationship with First Nations and the Inuit and a refocused federal role. Health Canada participates in government policy development on aboriginal issues.

Information and knowledge management

This business line is responsible for improving the evidence base (both information and analysis) for decision-making and public accountability; updating the long-range strategic framework and policies that establish, direct and redirect the involvement of the federal government in health research policy; developing the creative use of modern information and communications technologies (including the information highway) in the health sector; and, in cooperation with the provinces and territories, the private sector and international partners, providing advice, expertise and assistance with respect to information management and information technology, planning and operations.

Departmental management and administration

This business line is responsible for providing administrative services to the Department.

Canadian Institutes of Health Research

Objectives

To excel, according to international standards of scientific excellence in the creation of new knowledge and its translation into improved health, more effective health services and products, and a strengthened Canadian health care system.

Business Line Descriptions

Creation and exchange of new health knowledge in support of the objective of Canadian Institutes of Health Research

CIHR has a mandate to create new knowledge and to translate this knowledge into improved health for Canadians, improved services and products and a strengthened health care system. To achieve its objectives, CIHR is establishing Institutes, funding mechanisms and other structures. Key to its success will be support for a mix of investigator-initiated research and strategic research initiatives. The strategic research initiatives will be led by Institutes, and by the Governing Council. The Institutes will be constituted to maximize the involvement of researchers, users, health practitioners, government policy makers, private sector and other partners in the development of strategic plans to support health research, and to facilitate the translation of research results into benefits for Canadians.

Hazardous Materials Information Review Commission

Objectives

To allow suppliers or employers involved with hazardous industrial materials to protect confidential business information concerning their products and at the same time to ensure that workers are provided with accurate safety and health information for these products.

Business Line Descriptions

Material safety data sheet compliance

This business line contributes to the right of workers to know about the health and safety hazards of exposure to chemicals found in products associated with claims for exemption by ensuring that Material safety data sheet (MSDS) and labels are compliant with Workplace hazardous materials information system (WHMIS) requirements. This includes an assessment of the scientific information relevant to each of the product's ingredients and advice on the health and safety hazards posed by the product pursuant to the *Hazardous Products Act*, the *Canada Labour Code (Act)*, and provincial and territorial occupational health and safety legislation. Where non-compliance is found, a formal order for revision of the MSDS is issued and follow-up done to ensure compliance.

This activity will continue to result in a direct contribution to the reduction of workplace-related illness and injury which, in turn, has the effect of easing economic pressures due to compensation claims and health care costs.

Client services

The responsibilities within this area include the formal registration of claims for exemption, the issuance of Registry numbers, the security of claim-related information and the issuance of a decision on claim validity pursuant to the *Hazardous Materials Information Review Act*. In addition, Client services provides general advice and guidance to claimants and monitors levels of client satisfaction.

Dispute resolution

This business line includes the convening of independent tripartite boards to hear appeals or disputes from claimants or affected parties in order to address issues or disputes as early and effectively as possible.

An appeal may relate to the compliance of an MSDS, the rejection of a claim or to a request that confidential business information be disclosed in confidence to an affected party for occupational safety and health reasons.

Dispute resolution options such as mediation or facilitated discussion, will be implemented in a manner that is cost-effective and fair to everyone involved.

Patented Medicine Prices Review Board

Objectives

To protect consumer interests and to contribute to Canadian health care by ensuring that prices charged by manufacturers of patented medicines are not excessive.

Business Line Descriptions

Patented Medicine Prices Review Board

The Patented Medicine Prices Review Board (PMPRB) gathers information on the prices charged by manufacturers of patented medicines in Canada, analyses that data and takes action, when required, to reduce prices which are, in the opinion of the Board, excessive. Price reductions are accomplished through:

- voluntary action taken by the patentees;
- formal Voluntary compliance undertakings (VCUs) to lower prices and offset excess revenues; or,
- following a public hearing in which prices are found to be excessive, through the issuance of remedial orders.

The PMPRB relies on voluntary compliance wherever possible since it is more effective, less time consuming, and less costly to all parties. Voluntary compliance by patentees is facilitated by published guidelines intended to assist companies in setting prices that are not excessive.

Under the *Patent Act*, the Board is required to consider the prices of medicines in other countries, the prices of other medicines in the same therapeutic class, changes in the Consumer price index (CPI), and other factors when assessing whether or not the price of a medicine is excessive. The Act allows the Minister of Health, in consultation with provincial ministers of health and others, to make regulations regarding additional factors the Board shall take into consideration in determining if a price is excessive and to assign additional duties and powers to the PMPRB. Furthermore, it authorizes the Minister of Health to require the Board to conduct inquiries into matters as determined by the Minister.

The PMPRB also reports to Parliament on the price trends of all medicines and on the ratio of pharmaceutical research and development expenditures to sales for the patented pharmaceutical industry and individual patentees in Canada.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	1,268,024,342	...	...	1,268,024,342	1	Operating expenditures				
...	...	159,227,254	...	159,227,254	1a	Operating expenditures				
...	...	48,130,855	...	48,130,855	1b	Operating expenditures				
...	...	...	1,792,752	1,792,752		Transfer from: TB Vote 10 (1)				
...	...	...	31,853,000	31,853,000		TB Vote 15 (1)				
...	1,268,024,342	207,358,109	33,645,752	1,509,028,203		Total—Vote 1	1,470,270,178	38,758,025	...	1,313,072,508
...	954,627,000	...	...	954,627,000	5	Grants and contributions				
...	...	87,118,385	...	87,118,385	5a	Grants and contributions				
...	...	98,458,929	...	98,458,929	5b	Grants and contributions				
...	954,627,000	185,577,314	...	1,140,204,314		Total—Vote 5	1,122,371,666	17,832,648	...	931,746,750
...	52,122	...	15,866	67,988	(S)	Minister of Health—Salary and motor car allowance	67,988	...	...	51,597
...	79,121,000	...	3,330,000	82,451,000	(S)	Contributions to employee benefit plans	82,451,000	...	...	74,789,000
...	...	...	(335,301)	(335,301)	(S)	Payments for insured health services and extended health care services	(335,301)	...	...	(57,804)
...	...	...	3,666,596	3,666,596	(S)	Refunds of amounts credited to revenues in previous years	3,666,596	...	...	158,490
151,000	...	...	624,274	775,274	(S)	Spending of proceeds from the disposal of surplus Crown assets	562,494	61,780	151,000	717,292
...	...	...	22,832	22,832	(S)	Collection agency fees	22,832	...	...	61,493
151,000	**2,301,824,464**	**392,935,423**	**40,970,019**	**2,735,880,906**		**Total Department—Budgetary**	**2,679,077,453**	**56,652,453**	**151,000**	**2,320,539,326**
						Canadian Institutes of Health Research				
...	19,748,000	...	...	19,748,000	10	Operating expenditures				
...	...	13,215,700	...	13,215,700	10a	Operating expenditures				
...	...	...	75,000	75,000		Transfer from: TB Vote 10 (1)				
...	...	...	97,000	97,000		TB Vote 15 (1)				
...	19,748,000	13,215,700	172,000	33,135,700		Total—Vote 10	27,639,650	5,496,050	...	18,850,250
...	408,885,000	...	...	408,885,000	15	Grants				
...	...	109,832,333	...	109,832,333	15a	Grants				
...	408,885,000	109,832,333	...	518,717,333		Total—Vote 15	494,540,211	24,177,122	...	369,833,298
...	1,888,000	...	79,000	1,967,000	(S)	Contributions to employee benefit plans	1,967,000	...	...	1,346,000

12,478	...	...	535	13,013	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	12,478	535	2,859
...	...	...	...	...		Appropriations not required for the current year	...	...	...	2,682
12,478	**430,521,000**	**123,048,033**	**251,535**	**553,833,046**		**Total Program—Budgetary**	**524,146,861**	**29,685,650**	**535**	**390,035,089**
						Hazardous Materials Information Review Commission				
...	2,485,000	...	...	2,485,000	20	Program expenditures				
...	...	178,810	...	178,810	20a	Program expenditures				
...	...	52,500	...	52,500	20b	Program expenditures				
...	...	...	77,000	77,000		Transfer from TB Vote 15 (1)				
...	2,485,000	231,310	77,000	2,793,310		Total—Vote 20	2,531,768	261,542	...	1,934,689
...	385,000	...	32,000	417,000	(S)	Contributions to employee benefit plans	417,000	...	...	296,000
...	...	...	101,843	101,843	(S)	Refunds of amounts credited to revenues in previous years	101,843	...	...	...
...	**2,870,000**	**231,310**	**210,843**	**3,312,153**		**Total Program—Budgetary**	**3,050,611**	**261,542**	**...**	**2,230,689**
						Patented Medicine Prices Review Board				
...	3,617,000	...	...	3,617,000	25	Program expenditures				
...	...	...	34,500	34,500		Transfer from: TB Vote 10 (1)				
...	...	...	169,000	169,000		TB Vote 15 (1)				
...	3,617,000	...	203,500	3,820,500		Total—Vote 25	3,534,863	285,637	...	3,480,564
...	468,000	...	...	468,000	(S)	Contributions to employee benefit plans	468,000	...	...	517,000
1,400	...	...	111	1,511	(S)	Spending of proceeds from the disposal of surplus Crown assets	111	1,289	111	...
...	...	...	(51,788)	(51,788)	(S)	Refunds of amounts credited to revenues in previous years	(51,788)	...	...	...
1,400	**4,085,000**	**...**	**151,823**	**4,238,223**		**Total Program—Budgetary**	**3,951,186**	**286,926**	**111**	**3,997,564**
164,878	**2,739,300,464**	**516,214,766**	**41,584,220**	**3,297,264,328**		**Total Ministry—Budgetary**	**3,210,226,111**	**86,886,571**	**151,646**	**2,716,802,668**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Health care policy	82,469,896	76,469,896	...	...	46,646,428	30,646,428	...	...	...	...	129,116,324	107,116,324
Health promotion and protection	549,615,535	533,538,515	1,182,529	1,182,529	260,010,720	258,178,072	52,932,600	49,855,580	...	...	757,876,184	743,043,536
First Nations and Inuit health	711,198,444	708,983,054	...	...	636,958,881	636,958,881	9,083,000	6,867,610	...	...	1,339,074,325	1,339,074,325
Information and knowledge management	143,715,863	137,115,863	...	...	144,175,511	144,175,511	...	...	...	...	287,891,374	281,291,374
Departmental management and administration	154,708,390	141,101,051	15,818,836	15,818,836	52,077,473	52,077,473	682,000	445,466	...	...	221,922,699	208,551,894
Sub-total	1,641,708,128	1,597,208,379	17,001,365	17,001,365	1,139,869,013	1,122,036,365	62,697,600	57,168,656	...	...	2,735,880,906	2,679,077,453
Revenues netted against expenditures	(62,697,600)	(57,168,656)	...	...	...	...	(62,697,600)	(57,168,656)	...	...	...	...
Total Department—Budgetary	**1,579,010,528**	**1,540,039,723**	**17,001,365**	**17,001,365**	**1,139,869,013**	**1,122,036,365**	...	...	...	...	**2,735,880,906**	**2,679,077,453**
Canadian Institutes of Health Research												
Creation and exchange of new health knowledge in support of the objective of Canadian Institutes of Health Research	35,115,713	29,606,650	...	...	518,717,333	494,540,211	...	...	...	...	553,833,046	524,146,861
Total Program—Budgetary	**35,115,713**	**29,606,650**	...	...	**518,717,333**	**494,540,211**	...	...	...	...	**553,833,046**	**524,146,861**
Hazardous Materials Information Review Commission												
Client services	3,312,153	3,050,611	...	...	...	...	...	...	...	...	3,312,153	3,050,611
Total Program—Budgetary	**3,312,153**	**3,050,611**	...	...	...	...	...	...	...	...	**3,312,153**	**3,050,611**
Patented Medicine Prices Review Board—												
Budgetary	**4,238,223**	**3,951,186**	...	...	...	...	...	...	...	...	**4,238,223**	**3,951,186**
Total Ministry—Budgetary	**1,621,676,617**	**1,576,648,170**	**17,001,365**	**17,001,365**	**1,658,586,346**	**1,616,576,576**	...	...	...	...	**3,297,264,328**	**3,210,226,111**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Health care policy				
...	860,000	350,000	(153,121)	1,056,879	Grants to eligible non-profit international organizations in support of their projects or programs on health	1,056,879	...	...	858,900
...	...	...	...	...	Items not required for the current year	...	...	...	11,000,000
...	860,000	350,000	(153,121)	1,056,879		1,056,879	...	...	11,858,900
					Health promotion and protection				
...	100,000	...	...	100,000	World Health Organization	100,000	...	...	100,000
...	5,000	...	...	5,000	International Commission on Radiological Protection	5,000	...	...	5,000
...	5,000,000	...	...	5,000,000	Grant to the Canadian blood services: transition costs	5,000,000	...	...	5,000,000
...	12,330,000	2,669,000	(2,888,688)	12,110,312	Grants to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research	12,110,312	...	...	9,989,681
...	3,000,000	...	...	3,000,000	Grant to the National Cancer Institute of Canada for the Canadian Breast Cancer Research Initiative	3,000,000	...	...	3,000,000
...	8,010,000	...	(7,061,092)	948,908	Grants towards the Canadian Strategy on HIV/AIDS	948,908	...	...	5,676,365
...	...	500,000	...	500,000	Grants to eligible non-profit international organizations in support of their projects or programs on health	500,000	...	...	...
...	...	200,000	(64,487)	135,513	Grants to Medical Marijuana Research Program	135,513	...	...	...
...	...	1,125,000	...	1,125,000	Grant to the Canadian Blood Services Agency—Creation of a blood stockpile for emergency purposes	1,125,000	...	...	...
...	...	375,000	...	375,000	Grant to Héma Quebec—Creation of a blood stockpile for emergency purposes	375,000	...	...	...
...	28,445,000	4,869,000	(10,014,267)	23,299,733		23,299,733	...	...	23,771,046
					Information and knowledge management				
...	...	95,000,000	...	95,000,000	Grant to the Canadian Institute for Health Information for the purpose of implementing the Health Information Roadmap Initiative	95,000,000	...	...	...
...	**29,305,000**	**100,219,000**	**(10,167,388)**	**119,356,612**	**Total—Grants**	**119,356,612**	**...**	**...**	**35,629,946**

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Contributions				
					Health care policy				
...	21,769,000	...	5,094,618	26,863,618	Contributions to provincial and territorial governments, and to non-profit organizations in the health or social services field, in order to test and evaluate ways to improve the health care system of the future, specifically in the four priority areas which were agreed to by the federal and provincial/territorial governments (primary care, home care, pharmacare, integrated service delivery)	26,863,618	...	...	40,657,142
...	1,390,000	...	1,671,232	3,061,232	Women's health contributions program	3,061,232	...	...	2,346,956
...	...	16,000,000	...	16,000,000	Contributions for the Primary Health Care Transition Fund	...	16,000,000	...	...
...	...	...	(335,301)	(335,301)	(S) Payments for insured health services and extended health care services	(335,301)	...	...	(57,804)
...	23,159,000	16,000,000	6,430,549	45,589,549		29,589,549	16,000,000	...	42,946,294
					Health promotion and protection				
...	93,000	...	1,248,442	1,341,442	Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health	1,341,442	...	...	1,219,562
...	5,250,000	...	787,321	6,037,321	Contribution towards the Toxic Substances Research Initiative	6,037,321	...	...	8,353,181
...	1,845,000	...	(9,657)	1,835,343	Contributions to Canadian blood services and/or other designated transfusion/transplantation centers to support adverse event surveillance activities	1,835,343	...	...	1,666,652
...	66,178,000	...	(31,630,506)	34,547,494	Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research	34,547,494	...	...	27,941,318
...	14,500,000	...	(351,912)	14,148,088	Payments to provinces and territories and to national non-profit organizations to support the development of innovative alcohol and drug treatment and rehabilitation programs	14,148,088	...	...	14,499,976
...	82,088,000	...	(2,276,232)	79,811,768	Contributions to non-profit community organizations to support, on a long-term basis, the development and provision of preventative and early intervention services aimed at addressing the health and developmental problems experienced by young children at risk in Canada	79,811,768	...	...	75,455,319
...	20,604,000	...	(2,839,287)	17,764,713	Contribution towards the Canadian Strategy on HIV/AIDS	17,764,713	...	...	22,585,800

...	19,045,000	...	612,850	19,657,850	Contributions to incorporated local or regional non-profit aboriginal organizations and institutions for the purpose of developing early intervention programs for aboriginal pre-school children and their families	19,657,850	...	...	19,757,435
...	...	12,599,385	(6,832,417)	5,766,968	Contributions in support of the Federal Tobacco Control Strategy	3,934,320	1,832,648	...	...
...	209,603,000	12,599,385	(41,291,398)	180,910,987		179,078,339	1,832,648	...	171,479,243
					First Nations and Inuit health				
...	291,493,000	1,458,929	(18,548,131)	274,403,798	Contributions for integrated Indian and Inuit community based health care services	274,403,798	...	...	237,725,014
...	161,349,000	...	21,779,997	183,128,997	Payment to Indian bands, associations or groups for the control and provision of health services	183,128,997	...	...	182,001,844
...	24,000,000	...	(11,786,833)	12,213,167	Contributions to support pilot projects to assess options for transferring the Non-insured health benefits program to First Nations and Inuit control	12,213,167	...	...	24,237,404
...	83,761,000	...	24,777,907	108,538,907	Contributions to Indian bands, Indian and Inuit associations or groups or local governments and the territorial governments for non-insured health services	108,538,907	...	...	91,964,653
...	7,500,000	...	3,006,000	10,506,000	Payments to the Aboriginal Health Institute/Centre for the Advancement of Aboriginal Peoples' Health	10,506,000	...	...	7,300,000
...	29,037,000	...	(14,005,668)	15,031,332	Contributions for First Nations and Inuit health promotion and prevention projects and for developmental projects to support First Nations and Inuit control of health services	15,031,332	...	...	...
...	2,992,000	...	(314,397)	2,677,603	Contributions to universities, colleges and other organizations to increase the participation of Indian and Inuit students in academic programs leading to professional health careers	2,677,603	...	...	2,627,875
...	583,000	...	(61)	582,939	Contributions to the Government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities	582,939	...	...	582,939
...	979,000	...	1,950,108	2,929,108	Contributions to Indian and Inuit associations or groups for consultations on Indian and Inuit health	2,929,108	...	...	1,782,834
...	1,413,000	...	4,453,179	5,866,179	Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment	5,866,179	...	...	9,243,076
...	22,500,000	...	(1,419,149)	21,080,851	Contribution towards the Aboriginal head start on-reserve program	21,080,851	...	...	22,629,307
...	...	...	...	...	Items not required for the current year	...	...	...	8,999,882
...	625,607,000	1,458,929	9,892,952	636,958,881		636,958,881	...	...	589,094,828
					Information and knowledge management				
...	2,230,000	...	8	2,230,008	Contribution to the Canadian Institute for Health Information	2,230,008	...	...	2,318,324
...	38,000,000	...	(5,499,050)	32,500,950	Canada health infostructure partnership program	32,500,950	...	...	2,025,000

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	2,000,000	...	(1,962,450)	37,550	Knowledge development and exchange program	37,550	...	...	...
...	2,600,000	...	(1,592,499)	1,007,501	Health policy research program	1,007,501	...	...	...
...	8,000,000	...	(596,572)	7,403,428	Contributions for First Nations and Inuit health promotion and prevention projects and for developmental projects to support First Nations and Inuit control of health services	7,403,428	...	...	2,095,831
...	...	...	5,996,074	5,996,074	Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research	5,996,074	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	15,510,925
...	52,830,000	...	(3,654,489)	49,175,511		49,175,511	...	...	21,950,080
					Departmental management and administration				
...	3,278,000	...	(209,750)	3,068,250	Contributions for integrated Indian and Inuit community based health care services	3,068,250	...	...	3,022,966
...	10,845,000	...	38,164,223	49,009,223	Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment	49,009,223	...	...	37,965,589
...	14,123,000	...	37,954,473	52,077,473		52,077,473	...	...	40,988,555
...	**925,322,000**	**30,058,314**	**9,332,087**	**964,712,401**	**Total—Contributions**	**946,879,753**	**17,832,648**	**...**	**866,459,000**
					Other transfer payments				
					Health promotion and protection				
...	**...**	**55,300,000**	**500,000**	**55,800,000**	Payments to provinces and territories to improve access to health care and treatment services to persons infected with hepatitis C through the blood system	**55,800,000**	**...**	**...**	**29,600,000**
					Departmental Summary by Business Line				
...	24,019,000	16,350,000	6,277,428	46,646,428	Health care policy	30,646,428	16,000,000	...	54,805,194
...	238,048,000	72,768,385	(50,805,665)	260,010,720	Health promotion and protection	258,178,072	1,832,648	...	224,850,289
...	625,607,000	1,458,929	9,892,952	636,958,881	First Nations and Inuit health	636,958,881	...	...	589,094,828
...	52,830,000	95,000,000	(3,654,489)	144,175,511	Information and knowledge management	144,175,511	...	...	21,950,080
...	14,123,000	...	37,954,473	52,077,473	Departmental management and administration	52,077,473	...	...	40,988,555
...	**954,627,000**	**185,577,314**	**(335,301)**	**1,139,869,013**	**Total Department**	**1,122,036,365**	**17,832,648**	**...**	**931,688,946**

					Canadian Institutes of Health Research				
					Grants				
					Creation and exchange of new health knowledge in support of the objective of Canadian Institutes of Health Research				
...	394,885,000	110,832,333	...	505,717,333	Grants for research projects and personnel support	481,540,211	24,177,122	...	363,833,798
...	14,000,000	(1,000,000)	...	13,000,000	Institute support grants	13,000,000	...	...	5,999,500
...	**408,885,000**	**109,832,333**	**...**	**518,717,333**	**Total Program**	**494,540,211**	**24,177,122**	**...**	**369,833,298**
...	**1,363,512,000**	**295,409,647**	**(335,301)**	**1,658,586,346**	**Total Ministry**	**1,616,576,576**	**42,009,770**	**...**	**1,301,522,244**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Health promotion and protection	52,932,600	49,855,580	48,373,888
First Nations and Inuit health	9,083,000	6,867,610	7,201,790
Departmental management and administration	682,000	445,466	334,368
Total Ministry— Budgetary	**62,697,600**	**57,168,656**	**55,910,046**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	...	247,224
Total tax revenues	**...**	**247,224**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of purchased goods and services	8,199,542	2,277,760
Refunds of capital expenditures	17,696	35,344
Refunds of transfer payments	6,293,793	1,876,997
Adjustments to prior year's payables	...	7,393,898
	14,511,031	11,583,999
Sales of goods and services—		
Services of a non-regulatory nature	*90,808*	...
Sales of goods and information products	...	*7,744*
Other fees and charges—		
Outpatient services	3,302,451	833,126
Cost sharing agreements	24	264,213
Staff accommodation	234,698	388,581
Concessions	...	52,805
Sundries	18,316,002	108,642
	21,853,175	*1,647,367*
	21,943,983	1,655,111
Proceeds from the disposal of surplus Crown assets	624,274	762,024
Miscellaneous non-tax revenues—		
Food and drug penalties	398,972	95,764
Opium and narcotic penalties	1,001,557	488,146
Opium and narcotic seizures	...	4,116
Interest on overdue accounts	82,192	47,085
Sundries	1,409,960	7,816,381
	2,892,681	8,451,492
Total non-tax revenues	**39,971,969**	**22,452,626**
Total Department	**39,971,969**	**22,699,850**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Canadian Institutes of Health Research		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds from previous years' awards	1,403,126	855,717
Refunds from previous years' services to outside parties	40,764	25,612
Adjustments to prior year's payables	257,094	...
	1,700,984	881,329
Proceeds from the disposal of surplus Crown assets	535	15,240
Miscellaneous non-tax revenues	6,277	58
Total Program	**1,707,796**	**896,627**
Hazardous Materials Information Review Commission		
Tax revenues—		
Goods and services tax	...	126
Total tax revenues	**...**	**126**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	4,700	3,221
Adjustments to prior year's payables	...	1,874
	4,700	5,095
Sales of goods and services—		
Other fees and charges	799,770	728,020
Miscellaneous non-tax revenues	58,000	4,669
Total non-tax revenues	**862,470**	**737,784**
Total Program	**862,470**	**737,910**

	Current year	Previous year
	$	$
Patented Medicine Prices Review Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	3,985	...
Adjustments to prior year's payables	71	94,444
	4,056	94,444
Sales of goods and services—		
Services of a non-regulatory nature	20	...
Other fees and charges	62,599	...
	62,619	...
Proceeds from the disposal of surplus Crown assets	111	1,400
Miscellaneous non-tax revenues—		
Penalties	...	933,699
Total Program	**66,786**	**1,029,543**
Ministry Summary		
Tax revenues—		
Goods and services tax	...	247,350
Total tax revenues	...	247,350
Non-tax revenues—		
Refunds of previous years' expenditures	16,220,771	12,564,867
Sales of goods and services	22,806,372	2,383,131
Proceeds from the disposal of surplus Crown assets	624,920	778,664
Miscellaneous non-tax revenues	2,956,958	9,389,918
Total non-tax revenues	42,609,021	25,116,580
Total Ministry	**42,609,021**	**25,363,930**

SECTION 12

2001-2002

PUBLIC ACCOUNTS OF CANADA

Human Resources Development

Department

Canada Industrial Relations Board

Canadian Artists and Producers Professional Relations Tribunal

Canadian Centre for Occupational Health and Safety

CONTENTS

Page

Program objectives and business line descriptions 12.2
Ministry summary 12.5
Programs by business line 12.8
Transfer payments 12.9
Details of respendable amounts 12.12
Revenues 12.12

Department

Objectives

The objective of Human Resources Development Canada is to enable Canadians to partipate fully in the workplace and the community.

Business Line Descriptions

Income security

The business line encompasses two major income security programs, the Canada pension plan (CPP) and Old age security (OAS). CPP benefits include retirement pensions, disability benefits, children's benefits, and survivor benefits. OAS benefits include the basic OAS pension, the Guaranteed income supplement (GIS) and the Allowance (AWL). This business line also negotiates and administers international social security agreements to ensure migrants to and from Canada are able to exercise the social security rights they acquired in both countries, to the greatest extent possible.

The administration of the CPP disability program comprises the adjudication of initial applications and one level of administrative appeal, the reassessment of ongoing eligibility and coordination of vocational rehabilitation. Staff prepare files for the Review Tribunal and Pension Appeals Board which process subsequent appeals and operate at arm's lenght from the Department processing.

To enhance our administration of programs, ISP will assist Canadians to better understand public pensions in the context of the overall retirement income system and how they can take action to achieve their retirement goals. This includes annual mailings of CPP statements to more than 12 million contributors and working with our partners in the Canadian retirement income system, including provincial governments and non-govermental organizations.

Employment insurance income benefits

This business line focuses on the:

- administration of the Employment insurance (EI) program including the processing of appeals;
- issuance of social insurance numbers and administration of the Social Insurance Registry; and
- delivery of government annuities payments.

Human resources investment

This business line strives to address both the social and economic priorities of Canadians by focussing on:

- promoting transition to, attachment to and re-integration into the labour market;
- increasing community, private and voluntary sector capacity to promote human development;
- promoting learning and skills development; and
- promoting social inclusion to enable full workplace and community participation by all, with special emphasis on children, youth-at-risk, the homeless, Aboriginal people, persons with disabilities and older Canadians.

These priorities will be achieved by taking an integrated and horizontal approach to human development. Human resources investment (HRI) programming reaches Canadians of all ages and at all stages of life as well as groups with distinct needs such as Aboriginal people, Canadians with disabilities and the homeless. HRI will pursue our goals by emphasizing preventative measures such as programming for youth-at-risk and the development and strengthening of HRDC's partnerships with the private, voluntary and not-for-profit sectors as well as with other levels of government.

The activities of the HRI business line include the provision of a range of information, coordination and advisory services, grants, contributions, loans and statutory programs. It also includes access learning, skills development and employment and job creation opportunities. These may be provided by HRDC or through partnerships with provinces and territories, the private, not-for-profit and voluntary sectors, as well as Aboriginal, sectorial and community-based organizations.

Labour

This business line includes four service lines:

Industrial relations assist in resolving disputes involving employers, unions and workers under federal jurisdiction, supporting and funding collaborative labour-management initiatives on workplace issues, and researching current and emerging industrial relations priorities. This service line also develops policies, legislation and regulations that respond to the emerging workplace in consultation with workers and employers.

Labour operations encourages client awareness and acceptance of, and responds to non-compliance with, federal mandatory and legislated programs designed to bring about fair, safe, healthy and equitable work environments. This service line develops policies, legislation and regulations that respond to the emerging workplace in consultation with workers and employers.

Federal workers' compensation ensures, through administrative arrangements with provincial workers' compensation authorities, the provision of statutory employment injury and related claim benefits to eligible persons.

Legislation, policy research and management develops policies that respond to the emerging and the changing nature of the workplace and society. The service line promotes respect for labour standards and fosters cooperation on labour issues with unions, business, and governments in Canada and internationally. It researches, provides and promotes access to workplace information, and best workplace practices.

Service delivery support

This business line includes:

- the management and operations of Systems activities supporting the delivery of services and benefits to our clients;
- program advice and guidance through policy and procedure development that supports joint delivery of business lines at the local, area and regional levels;
- direct clients services such as reception and direction of clients whether in-person or by phone at the local Human Resources Centres of Canada;
- national coordination and leadership of service delivery principles and projects.

Corporate services

This business line includes four service lines:

- Departmental executive is responsible for advice to Ministers, and the overall management of the Department including direction of operations, and coordination of delivery networks and integrated management processes;
- Policy and communications develops and evaluates policies and programs, co-ordinates international affairs, and provides structured, strategic communications advice and services that enable the Department to achieve corporate and business line objectives;
- Financial and administrative services provides administrative and financial services to support departmental clients in the achievement of their business line objectives, consistent with overall government policies;
- Human Resources provides human resources services and advocates and facilitates best human resource management practices so that the Department can meet its business objectives and ensure the well being of its employees.

Canada Industrial Relations Board

Objectives

To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Business Line Descriptions

Canada Industrial Relations Board

Exercise of statutory powers relating to: bargaining rights and their structuring; the investigation, mediation and adjudication of complaints alleging contraventions of provisions of the *Canada Labour Code* (Act); the interpretation of technological change provisions affecting the terms, conditions and security of employees and the exercise of ancillary remedial authority; the exercise of cease and desist powers in cases of unlawful strikes or lockouts; reviewing decisions relating to safety that are referred to the Board; settling the terms of a first collective agreement; the provision of advice and recommendations relative to the statutory powers of the Board; the provision of administrative services to these ends.

Canadian Artists and Producers Professional Relations Tribunal

Objectives

To contribute to the enhancement of Canada's cultural community by encouraging constructive professional relations between artists, as independent entrepreneurs, and producers in the federal jurisdiction.

Business Line Descriptions

Canadian Artists and Producers Professional Relations Tribunal

Administration of the provisions of the *Status of the Artist Act* relative to professional relations between self-employed entrepreneurs in the cultural sector and federally regulated producers, including the determination of artistic sectors appropriate for collective bargaining; the certification of artists' associations to represent specific artistic sectors; the investigation and adjudication of complaints alleging contravention of the *Status of the Artist Act* and the exercise of ancillary remedial authority; the provision of advice and recommendations relative to the statutory jurisdiction and powers of the Tribunal; and the provision of administrative services to these ends.

Canadian Centre for Occupational Health and Safety

Objectives

To provide Canadians with information about occupational health and safety which is trustworthy, comprehensive, and intelligible. The information facilitates responsible decision-making, promotes change in the workplace, increases awareness of the need for a healthy and safe working environment, and supports education and training.

Business Line Descriptions

Canadian Centre for Occupational Health and Safety

The Canadian Centre for Occupational Health and Safety (CCOHS) is Canada's national institute which promotes the fundamental right of Canadians to a healthy and safe working environment. CCOHS is independent from other federal and provincial departments and maintains a tripartite (labour, business, and government) governing council to help insure that intelligible, unbiased information is delivered to Canadians and their workplaces. The delivery of this information is provided via a toll free telephone based inquiries service or on a fee-for-service basis using the latest print and electronic technology. Information is gathered from numerous Canadian and international health and safety institutions and thereby provides Canadians with the most comprehensive, current, and reliable information. This information is distributed across Canada and to more than 50 countries.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
...	474,966,000	...	...	474,966,000	1	Operating expenditures				
...	...	1	...	1	1a	Transfer of $47,551,251 from Human Resources Development Vote 5				
...	...	1	...	1	1b	Transfer of $45,408,559 from Human Resources Development Vote 5				
...	...	...	92,959,810	92,959,810		Transfer from: Vote 5				
...	...	...	4,411,000	4,411,000		TB Vote 5 (1)				
...	...	...	8,266,300	8,266,300		TB Vote 10 (1)				
...	...	...	22,709,000	22,709,000		TB Vote 15 (1)				
...	474,966,000	2	128,346,110	603,312,112		Total—Vote 1	576,635,663	26,676,449	...	546,697,307
...	1,062,797,000	...	...	1,062,797,000	5	Grants and contributions				
...	...	1	...	1	5a	Grants				
...	...	...	(92,959,810)	(92,959,810)		Transfer to: Vote 1				
...	...	...	(24,810)	(24,810)		Vote 6a				
...	1,062,797,000	1	(92,984,620)	969,812,381		Total—Vote 5	823,393,057	146,419,324	...	765,701,226
...	...	1	...	1	6a	Pursuant to section 25 of the *Financial Administration Act*, payment to reimburse the Government Annuities Account in respect of 187 overpayments made from the Account and interest due, amounting in the aggregate to $24,810.54—Transfer of $24,810 from Human Resources Development Vote 5				
...	...	...	24,810	24,810		Transfer from Vote 5				
...	...	1	24,810	24,811		Total—Vote 6a	24,811	...	...	11,758
...	52,122	...	15,866	67,988	(S)	Minister of Human Resources Development—Salary and motor car allowance	67,988	...	...	51,597
...	52,122	...	15,866	67,988	(S)	Minister of Labour—Salary and motor car allowance	67,988	...	...	51,597
...	135,908,000	13,000,000	(56,411,637)	92,496,363	(S)	Payments related to the direct financing arrangement under the *Canada Student Financial Assistance Act*	92,496,363	...	...	68,635,571
...	1,284,000	(184,000)	(432,860)	667,140	(S)	Interest payments under the *Canada Student Loans Act*	667,140	...	...	1,379,043
...	92,697,000	(1,997,000)	(93,629,324)	(2,929,324)	(S)	Liabilities under the *Canada Student Loans Act*	(2,929,324)	...	...	65,938,838
...	344,919,000	27,781,000	(38,849,658)	333,850,342	(S)	Interests and other payments under the *Canada Student Financial Assistance Act*	333,850,342	...	...	533,418,647
...	120,100,000	(42,100,000)	(8,257,728)	69,742,272	(S)	*Canada Student Financial Assistance Act*—Canada study grants	69,742,272	...	...	56,585,464

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	499,000,000	(137,000,000)	(27,791,979)	334,208,021	(S)	Grants to the trustees of Registered Education Savings Plans pursuant to Part III.I of the *Department of Human Resources Development Act*	334,208,021	...	...	433,546,383
...	35,000	...	(10,381)	24,619	(S)	Supplementary retirement benefits—Annuities agents' pensions	24,619	...	...	28,807
...	703,000	...	289,532	992,532	(S)	Labour adjustment benefits payments (*Labour Adjustment Benefits Act*)	992,532	...	...	2,076,604
...	45,553,000	17,447,000	(13,919,729)	49,080,271	(S)	Payments of compensation respecting government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)	49,080,271	...	...	66,079,651
...	15,400,000	(1,200,000)	74,935	14,274,935	(S)	Payments to private collection agencies pursuant to section 17.1 of the *Financial Administration Act*	14,274,935	...	...	16,794,965
...	19,533,000,000	149,000,000	74,216,538	19,756,216,538	(S)	Old age security payments (*Old Age Security Act*)	19,756,216,538 (2)	...	...	18,839,827,505 (2)
...	5,236,000,000	...	(19,216,920)	5,216,783,080	(S)	Guaranteed income supplement payments (*Old Age Security Act*)	5,216,783,080 (2)	...	...	5,031,062,282 (2)
...	412,000,000	(22,000,000)	2,372,184	392,372,184	(S)	Allowance payments (*Old Age Security Act*)	392,372,184 (2)	...	...	387,631,235 (2)
...	181,252,000	...	7,535,221	188,787,221	(S)	Contributions to employee benefit plans	188,787,221	...	...	191,447,737
...	...	...	343,347	343,347	(S)	Civil service insurance actuarial liability adjustment	343,347	...	...	197,296
270,600	...	...	307,555	578,155	(S)	Spending of proceeds from the disposal of surplus Crown assets	389,528	...	188,627	345,391
...	...	...	8,305,494	8,305,494	(S)	Refunds of amounts credited to revenues in previous years	8,305,494	...	...	50,741
270,600	28,155,718,244	2,747,004	(129,657,378)	28,029,078,470		Total budgetary	27,855,794,070	173,095,773	188,627	27,007,559,645
...	1,900,000,000	(217,000,000)	...	1,683,000,000	(S)	(L) Loans disbursed under the *Canada Student Financial Assistance Act* (Gross)	1,544,144,616	138,855,384	...	1,415,271,522
						Total Department—				
270,600	**28,155,718,244**	**2,747,004**	**(129,657,378)**	**28,029,078,470**		**Budgetary**	**27,855,794,070**	**173,095,773**	**188,627**	**27,007,559,645**
...	**1,900,000,000**	**(217,000,000)**	**...**	**1,683,000,000**		**Non-budgetary**	**1,544,144,616**	**138,855,384**	**...**	**1,415,271,522**

						Canada Industrial Relations Board				
...	7,935,000	...	...	7,935,000	10	Program expenditures				
...	...	1,474,343	...	1,474,343	10a	Program expenditures				
...	...	2,118,182	...	2,118,182	10b	Program expenditures				
...	...	...	418,000	418,000		Transfer from TB Vote 15 (1)				
...	7,935,000	3,592,525	418,000	11,945,525		Total—Vote 10	11,421,040	524,485	...	9,846,672
...	1,173,000	...	49,000	1,222,000	(S)	Contributions to employee benefit plans	1,222,000	...	...	1,296,000
414	...	...	209	623	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	414	209	...
414	**9,108,000**	**3,592,525**	**467,209**	**13,168,148**		**Total Program—Budgetary**	**12,643,040**	**524,899**	**209**	**11,142,672**
						Canadian Artists and Producers Professional Relations Tribunal				
...	1,570,000	...	...	1,570,000	15	Program expenditures				
...	...	...	40,000	40,000		Transfer from TB Vote 15 (1)				
...	1,570,000	...	40,000	1,610,000		Total—Vote 15	1,121,077	488,923	...	1,152,011
...	140,000	...	...	140,000	(S)	Contributions to employee benefit plans	140,000	...	...	138,000
...	**1,710,000**	**...**	**40,000**	**1,750,000**		**Total Program—Budgetary**	**1,261,077**	**488,923**	**...**	**1,290,011**
						Canadian Centre for Occupational Health and Safety				
...	2,255,000	...	...	2,255,000	20	Program expenditures				
...	...	248,864	...	248,864	20a	Program expenditures				
...	...	600,000	...	600,000	20b	Program expenditures				
...	...	...	46,000	46,000		Transfer from: TB Vote 10 (1)				
...	...	...	127,000	127,000		TB Vote 15 (1)				
...	2,255,000	848,864	173,000	3,276,864		Total—Vote 20	3,166,338	110,526	...	2,359,337
...	...	...	...	...		Appropriations not required for the current year	...	...	...	431
...	**2,255,000**	**848,864**	**173,000**	**3,276,864**		**Total Program—Budgetary**	**3,166,338**	**110,526**	**...**	**2,359,768**
						Total Ministry—				
271,014	**28,168,791,244**	**7,188,393**	**(128,977,169)**	**28,047,273,482**		**Budgetary**	**27,872,864,525**	**174,220,121**	**188,836**	**27,022,352,096**
...	**1,900,000,000**	**(217,000,000)**	**...**	**1,683,000,000**		**Non budgetary**	**1,544,144,616**	**138,855,384**	**...**	**1,415,271,522**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

(2) The breakdown of *Old Age Security Act* payments into old age security, guaranteed income supplement and allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Income security	288,122,601	282,534,652	4,532,712	4,532,712	25,365,371,802	25,365,371,802	168,200,000	168,200,000	...	...	25,489,827,115	25,484,239,166
Employment insurance income benefits	557,306,338	547,839,738	1,683,807	1,683,807	343,347	343,347	495,050,600	487,817,000	...	...	64,282,892	62,049,892
Human resources investment—												
Budgetary	481,286,566	478,498,337	3,942,132	3,942,132	3,897,904,696	3,689,444,279	241,416,558	241,416,558	...	...	4,141,716,836	3,930,468,190
Non-budgetary	...	...	...	...	...	...	...	...	1,683,000,000	1,544,144,616	1,683,000,000	1,544,144,616
Labour	176,777,039	176,380,359	592,995	592,995	2,308,525	1,820,885	69,936,121	69,936,121	...	...	109,742,438	108,858,118
Service delivery support	464,661,046	451,202,441	64,431,864	64,431,864	...	...	348,428,000	348,428,000	...	...	180,664,910	167,206,305
Corporate services	500,138,098	496,411,843	8,400,823	8,400,823	...	...	319,494,642	318,169,000	...	...	189,044,279	186,643,666
Employment benefits and support measures authorized under Part II of the *Employment Insurance Act*	...	...	...	...	(2,146,200,000)	(2,083,671,267)	...	...	...	...	(2,146,200,000)	(2,083,671,267)
Sub-total—												
Budgetary	2,468,291,688	2,432,867,370	83,584,333	83,584,333	27,119,728,370	26,973,309,046	1,642,525,921	1,633,966,679	...	...	28,029,078,470	27,855,794,070
Non-budgetary	...	...	...	...	...	...	...	...	1,683,000,000	1,544,144,616	1,683,000,000	1,544,144,616
Revenues netted against expenditures	(1,585,875,921)	(1,577,316,679)	(56,650,000)	(56,650,000)	...	...	(1,642,525,921)	(1,633,966,679)	...	...	...	...
Total Department—												
Budgetary	**882,415,767**	**855,550,691**	**26,934,333**	**26,934,333**	**27,119,728,370**	**26,973,309,046**	...	...	...	...	**28,029,078,470**	**27,855,794,070**
Non-budgetary	...	...	...	...	...	...	...	...	**1,683,000,000**	**1,544,144,616**	**1,683,000,000**	**1,544,144,616**
Canada Industrial Relations Board—												
Budgetary	**13,168,148**	**12,643,040**	...	...	...	...	...	...	...	...	**13,168,148**	**12,643,040**
Canadian Artists and Producers Professional Relations Tribunal—												
Budgetary	**1,750,000**	**1,261,077**	...	...	...	...	...	...	...	...	**1,750,000**	**1,261,077**
Canadian Centre for Occupational Health and Safety												
Canadian Centre for Occupational Health and Safety	9,117,864	7,573,586	...	...	...	...	5,841,000	4,407,248	...	...	3,276,864	3,166,338
Revenues netted against expenditures	(5,841,000)	(4,407,248)	...	...	...	...	(5,841,000)	(4,407,248)	...	...	...	...
Total Program—Budgetary	**3,276,864**	**3,166,338**	...	...	...	...	...	...	...	...	**3,276,864**	**3,166,338**
Total Ministry—												
Budgetary	**900,610,779**	**872,621,146**	**26,934,333**	**26,934,333**	**27,119,728,370**	**26,973,309,046**	...	...	...	...	**28,047,273,482**	**27,872,864,525**
Non-budgetary	...	...	...	...	...	...	...	...	**1,683,000,000**	**1,544,144,616**	**1,683,000,000**	**1,544,144,616**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Income security				
...	19,533,000,000	149,000,000	74,216,538	19,756,216,538	(S) Old age security payments	19,756,216,538 [1]	...	...	18,839,827,505 [1]
...	5,236,000,000	...	(19,216,920)	5,216,783,080	(S) Guaranteed income supplement payments	5,216,783,080 [1]	...	...	5,031,062,282 [1]
...	412,000,000	(22,000,000)	2,372,184	392,372,184	(S) Allowance payments	392,372,184 [1]	...	...	387,631,235 [1]
...	25,181,000,000	127,000,000	57,371,802	25,365,371,802		25,365,371,802	...	...	24,258,521,022
					Employment insurance income benefits				
...	...	...	343,347	343,347	(S) Civil service insurance actuarial liability adjustment	343,347	...	...	...
					Human resources investment				
...	8,167,000	...	(654,999)	7,512,001	Grants to individuals, organizations and corporations to assist individuals to improve their employability and to promote employment opportunities by assisting local entrepreneurial development	412,046	7,099,955	...	645,487
...	28,150,000	...	(3,269,250)	24,880,750	Grants to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy	24,878,080	2,670	...	24,180,721
...	7,045,000	1	654,999	7,700,000	Grants to non-profit organizations for activities eligible for support through the Social development partnerships program	7,385,472	314,528	...	5,674,472
...	499,000,000	(137,000,000)	(27,791,979)	334,208,021	(S) Grants to the trustees of Registered Education Savings Plans (RESPs) for the benefit of beneficiaries named under those RESPs, pursuant to the Canada Education Savings Grant regulations of the *Department of Human Resources Development Act*	334,208,021	...	...	433,546,383
...	120,100,000	(42,100,000)	(8,257,728)	69,742,272	(S) Canada study grants to qualifying full and part-time students pursuant to the *Canada Student Financial Assistance Act* regulations	69,742,272	...	...	56,585,464
...	703,000	...	289,532	992,532	(S) Labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe severe economic disruption in an industry or region	992,532	...	...	2,076,604
...	...	...	...	...	Items not required for the current year	...	...	...	10,134
...	663,165,000	(179,099,999)	(39,029,425)	445,035,576		437,618,423	7,417,153	...	522,719,265

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Labour				
...	7,000	...	...	7,000	Canadian Joint Fire Prevention Publicity Committee	7,000	...	...	7,000
...	19,000	...	...	19,000	Fire Prevention Canada	19,000	...	...	19,000
...	15,000	...	...	15,000	To support activities which contribute to Occupational safety and health program objectives	15,000	...	...	15,000
...	12,000	...	...	12,000	To support standards-writing associations	9,720	2,280	...	9,720
...	7,000	...	(1,475)	5,525	(S) Merchant seamen compensation—Supplementary compensation to certain widows of merchant seamen	5,525	...	...	5,300
...	60,000	...	(1,475)	58,525		56,245	2,280	...	56,020
...	**25,844,225,000**	**(52,099,999)**	**18,684,249**	**25,810,809,250**	**Total—Grants**	**25,803,389,817**	**7,419,433**	**...**	**24,781,296,307**
					Contributions				
					Employment insurance income benefits				
...	...	...	...	...	Items not required for the current year	...	...	...	197,296
					Human resources investment				
...	606,758,000	...	(45,914,611)	560,843,389	Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market	516,387,605	44,455,784	...	507,668,916
...	192,000,000	...	(2,841,000)	189,159,000	Employability assistance for people with disabilities—Payments to provincial and territorial governments, in accordance with bilateral agreements, for the provision of a range of measures to enhance the economic participation of working age adults with disabilities in the labour market by helping them to prepare for, attain and retain employment	189,158,997	3	...	189,159,030
...	3,400,000	...	1,125,000	4,525,000	Contributions to organizations, provinces, territories, municipalities, post-secondary institutions and individuals to encourage and support initiatives which will contribute to the development of a more results-oriented, accessible, relevant and accountable learning system	2,862,775	1,662,225	...	3,345,704
...	46,224,000	...	(44,091,707)	2,132,293	Contributions to non-profit organizations, community groups, educational institutions, professional associations, provincial/territorial government departments, and local, regional or national First Nations and Inuit non-profit organizations to support child care initiatives	1,831,305	300,988	...	4,424,854

...	2,800,000	...	(415,387)	2,384,613	Contributions to organizations, provinces, territories, municipalities, post-secondary institutions and individuals to encourage and support initiatives with respect to the development, application, use and diffusion of new learning and training technologies (Office of Learning Technology)	2,145,872	238,741	...	647,411
...	165,000,000	...	...	165,000,000	Homelessness—Contributions to provinces, territories, municipalities, other public bodies, organizations, community groups, employers and individuals to support activities to help alleviate and prevent homelessness across Canada	73,143,210	91,856,790	...	24,154,089
...	84,900,000	13,000,000	(49,330,841)	48,569,159	(S) Payments related to the direct financing arrangement under the *Canada Student Financial Assistance Act*	48,569,159	...	...	41,513,800
...	1,284,000	(184,000)	(432,860)	667,140	(S) The provision of funds for interest payments to lending institutions under the *Canada Student Loans Act*	667,140	...	...	1,379,043
...	92,697,000	(1,997,000)	(93,629,324)	(2,929,324)	(S) The provision of funds for liabilities including liabilities in the form of guaranteed loans under the *Canada Student Loans Act*	(2,929,324)	...	...	65,938,838
...	344,919,000	27,781,000	(39,754,485)	332,945,515	(S) The provision of funds for interest and other payments to lending institutions and liabilities under the *Canada Student Financial Assistance Act*	332,945,515	...	...	533,418,647
...	...	...	3,372,335	3,372,335	Contributions to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy	3,372,335	...	...	3,967,275
...	1,539,982,000	38,600,000	(271,912,880)	1,306,669,120		1,168,154,589	138,514,531	...	1,375,617,607
					Labour				
...	1,600,000	...	(550,000)	1,050,000	Labour-management partnerships program	665,640	384,360	...	706,733
...	1,600,000	...	(400,000)	1,200,000	Labour Commission	1,099,000	101,000	...	1,065,680
...	3,200,000	...	(950,000)	2,250,000		1,764,640	485,360	...	1,772,413
...	**1,543,182,000**	**38,600,000**	**(272,862,880)**	**1,308,919,120**	**Total—Contributions**	**1,169,919,229**	**138,999,891**	**...**	**1,377,587,316**
					Ministry Summary by Business Line				
...	25,181,000,000	127,000,000	57,371,802	25,365,371,802	Income security	25,365,371,802	...	...	24,258,521,022
...	...	...	343,347	343,347	Employment insurance income benefits	343,347	...	...	197,296
...	2,203,147,000	(140,499,999)	(310,942,305)	1,751,704,696	Human resources investment	1,605,773,012	145,931,684	...	1,898,336,872
...	3,260,000	...	(951,475)	2,308,525	Labour	1,820,885	487,640	...	1,828,433
...	**27,387,407,000**	**(13,499,999)**	**(254,178,631)**	**27,119,728,370**	**Total Ministry**	**26,973,309,046**	**146,419,324**	**...**	**26,158,883,623**

(S) Statutory transfer payment.

(1) The breakdown of *Old Age Security Act* payments into old age security, guaranteed income supplement and allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Income security			
Recoverable expenditures on behalf of the Canada Pension Plan	168,200,000	168,200,000	151,881,263
Employment insurance income benefits			
Recoverable expenditures from the Employment Insurance Account	495,050,600	487,817,000	449,250,000
Human resources investment			
Recoverable expenditures from the Employment Insurance Account	241,416,558	241,416,558	213,729,000
Labour			
Amounts recoverable from Crown agencies regarding payments of injury compensation benefits	69,936,121	69,936,121	46,632,454
Service delivery support			
Recoverable expenditures from the Employment Insurance Account	309,012,000	309,012,000	314,087,000
Recoverable expenditures on behalf of the Canada Pension Plan	39,416,000	39,416,000	23,616,000
	348,428,000	348,428,000	337,703,000
Corporate services			
Recoverable expenditures from the Employment Insurance Account	280,269,642	278,944,000	252,821,000
Recoverable expenditures on behalf of the Canada Pension Plan	39,225,000	39,225,000	33,186,000
	319,494,642	318,169,000	286,007,000
Total Department—Budgetary	**1,642,525,921**	**1,633,966,679**	**1,485,202,717**
Canadian Centre for Occupational Health and Safety			
Budgetary (respendable revenues)			
Canadian Centre for Occupational Health and Safety			
CCINFOdisc	5,841,000	4,407,248	4,328,850
Total Program—Budgetary	**5,841,000**	**4,407,248**	**4,328,850**
Total Ministry—Budgetary	**1,648,366,921**	**1,638,373,927**	**1,489,531,567**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	...	15,923
Total tax revenues	...	**15,923**
Non-tax revenues—		
Return on investments—		
Cash and accounts receivable—		
Interest on bank deposits	83,433	...
Other accounts—		
Interest on Canada student loans	107,616,198	47,007,199
	107,699,631	47,007,199
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,981,532	2,359,282
Salary overpayments	...	1,731,879
Recovery of bad debts	...	592,206
Recovery of previous year's losses of money	...	2,500
Department 36—Overpayment reported in the Departmental Accounts Receivable System (DARS)	...	20,773,811
National training program—		
Allowances	...	1,240,403
Industrial	...	3,474,330
Canadian jobs strategy—		
Job entry	...	3,885
Job development	...	861,751
Skill investment	...	26,620
Previous year—Advance claimed	...	290,322
Other—Recovery of overpayments	...	3,939,380
Manpower mobility and trainee travel grant	...	(2,433)
Canada Works and Young Canada Works	...	137,197
Community employment program	...	42,488
The Atlantic Groundfish Strategy (TAGS)—Payments to fishermen and companies	...	1,696,661
Labour Market Agreement (LMA)—Contributions to provinces	...	557,909
Recovery of salary costs—Secondments	...	173,313
Departmental Accounts Receivable System (DARS)—		
Receipts from Private Collection Agency (PCA)	...	4,348
Family allowance overpayment	...	1,551
Sundries	...	3,481,782
Adjustments to prior year's payables	136,366,034	117,847,632
	138,347,566	159,236,817

Revenues—*Concluded*

	Current year	Previous year
	$	$
Sales of goods and services—		
Rights and privileges	...	*56,450*
Sales of goods and information products—		
Sale of Registered Education Savings Plan (RESP) publications	...	*69,480*
Other fees and charges—		
Access to information	7,842	11,025
Special services	...	26,243
Sundries	...	102,707
	7,842	*139,975*
	7,842	265,905
Proceeds from the disposal of surplus Crown assets—		
Proceeds from the disposal of capital assets	207,454	423,201
Proceeds from the disposal of surplus Crown assets	100,101	...
	307,555	423,201
Miscellaneous non-tax revenues—		
Rights and privileges	9,966	...
Crown housing	118,399	91,710
Administration cost recovery—Injury compensation program	2,305,397	...
Other fees and charges	162,935	...
Recovery employee benefit costs—		
Employment insurance	111,697,831	118,160,000
Canada Pension Plan	24,417,137	23,937,882
Interest on accounts receivable	147,608	3,045
Interest on trust account—Private collection agency	...	43,984
Employment Insurance Act fines	1,204,531	617,770
Fines and penalties remitted by the court as the result of prosecutions under the Canada Labour Code	340,725	55,417
Canada student loans—Principal	...	72,733,972
Annuities account—Actuarial surplus	4,596,851	5,573,731
Legal cost	573,235	...
Sundries	512,490	1,809,068
	146,087,105	223,026,579
Total non-tax revenues	**392,449,699**	**429,959,701**
Total Department	**392,449,699**	**429,975,624**

	Current year	Previous year
	$	$
Canada Industrial Relations Board		
Non-tax revenues—		
Refunds of previous years' expenditures	5,072	10,598
Sales of goods and services—		
Sales of goods and information products	1,545	3,784
Proceeds from the disposal of surplus Crown assets	209	414
Total Program	**6,826**	**14,796**
Canadian Centre for Occupational Health and Safety		
Tax revenues—		
Goods and services tax	...	81,548
Total tax revenues	**...**	**81,548**
Non-tax revenues—		
Sales of goods and services—		
Sales of goods and information products	78,474	...
Proceeds from the disposal of surplus Crown assets	...	431
Total non-tax revenues	**78,474**	**431**
Total Program	**78,474**	**81,979**
Ministry Summary		
Tax revenues—		
Goods and services tax	...	97,471
Total tax revenues	...	97,471
Non-tax revenues—		
Return on investments	107,699,631	47,007,199
Refunds of previous years' expenditures	138,352,638	159,247,415
Sales of goods and services	87,861	269,689
Proceeds from the disposal of surplus Crown assets	307,764	424,046
Miscellaneous non-tax revenues	146,087,105	223,026,579
Total non-tax revenues	392,534,999	429,974,928
Total Ministry	**392,534,999**	**430,072,399**

SECTION 13

2001-2002

PUBLIC ACCOUNTS OF CANADA

Indian Affairs and Northern Development

Department

Canadian Polar Commission

CONTENTS

Page

Program objectives and business line descriptions 13.2
Ministry summary 13.3
Programs by business line 13.7
Transfer payments 13.8
Details of respendable amounts 13.13
Revenues 13.13

Department

Administration Program

Objectives

To provide for policy direction and sound management of the Indian and Inuit Affairs and Northern Affairs programs and for efficient and effective planning, accounting, personnel, communications and other administrative support.

Business Line Descriptions

Administration

Provides policy direction and administrative support to the Indian and Inuit Affairs and Northern Affairs programs through executive direction, policy and strategic direction, and corporate support.

Indian and Inuit Affairs Program

Objectives

To support Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; to settle accepted native claims through negotiations; and to ensure fulfilment of Canada's constitutional and statutory obligations and responsibilities to Indian and Inuit people.

Business Line Descriptions

Claims

Settles accepted comprehensive claims; ensures the Government meets its legal obligations as set out in the *Indian Act* and treaties by settling specific claims and monitoring implementation agreements; provides research funding to native claimants; and supports the Department of Justice in relation to litigation focusing on First Nations.

Indian and Inuit programming

Supports Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; and to fulfil Canada's constitutional and statutory obligations and responsibilities to Indian and Inuit people.

Northern Affairs Program

Objectives

To promote the political, economic, scientific and social development of Canada's North; to assist northerners, including aboriginal groups, to develop political and economic institutions which will enable them to assume increasing responsibility within the Canadian federation; to effectively manage and regulate the sustainable development of the North's natural resources in preparation for devolution to the territorial governments; to preserve, maintain, protect and rehabilitate the northern environment; and to manage ongoing federal interests in the North, including federal northern policy, federal-territorial relations and claims and self-government implementation, and federal circumpolar activities.

Business Line Descriptions

Northern affairs programming

This business line provides for the development and implementation of policies and programs related to the political, economic, social and sustainable development of Canada's North. It manages the constitutional relationship between the Department and the territorial governments, negotiates and implements resource transfers to northern governments, and provides continuing coordination and direction to the management of ongoing federal interests in the North. This business line provides for the management of the North's natural resources and the protection and enhancement of the Arctic environment, both nationally and internationally. It coordinates the implementation of northern land claims and enhances Aboriginal interests in the development of the North, as well as in the fur industry throughout Canada. The development and implementation of science and technology-related programs are promoted nationally and internationally.

Canadian Polar Commission

Objectives

To promote the development and dissemination of knowledge in respect of the polar regions.

Business Line Descriptions

Canadian Polar Commission

In order to carry out its mandate, the Commission will initiate, sponsor and support conferences, seminars and meetings; help establish a polar information network as the principal mechanism to disseminate knowledge pertaining to the polar regions; undertake and support special studies on matters relating to the polar regions; recognize achievements and contributions in areas related to its mandate and table an annual report in Parliament.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Administration Program				
...	72,901,000	...	...	72,901,000	1	Program expenditures				
...	...	27,080,237	...	27,080,237	1a	Program expenditures				
...	...	1	...	1	1b	Transfer of $5,735,586 from Indian Affairs and Northern Development Vote 10				
...	...	...	5,735,586	5,735,586		Transfer from: Vote 10				
...	...	...	894,700	894,700		TB Vote 10 [1]				
...	...	...	3,290,000	3,290,000		TB Vote 15 [1]				
...	72,901,000	27,080,238	9,920,286	109,901,524		Total—Vote 1	109,047,034	854,490	...	99,592,699
...	52,122	...	15,866	67,988	(S)	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	67,988	...	...	51,597
...	8,068,000	...	340,000	8,408,000	(S)	Contributions to employee benefit plans	8,408,000	...	...	8,811,000
4,673	...	...	...	4,673	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	4,673	...	16,923
4,673	**81,021,122**	**27,080,238**	**10,276,152**	**118,382,185**		**Total Program—Budgetary**	**117,523,022**	**859,163**	**...**	**108,472,219**
						Indian and Inuit Affairs Program				
...	272,735,000	...	...	272,735,000	5	Operating expenditures				
...	...	30,305,443	...	30,305,443	5a	Operating expenditures				
...	...	...	10,141,000	10,141,000		Transfer from TB Vote 15 [1]				
...	272,735,000	30,305,443	10,141,000	313,181,443		Total—Vote 5	291,751,538	21,429,905	...	388,088,885
...	35,800,000	...	...	35,800,000	10	Capital expenditures				
...	...	...	(5,735,586)	(5,735,586)		Transfer to: Vote 1				
...	...	...	(14,521,841)	(14,521,841)		Vote 15				
...	...	...	(8,946,889)	(8,946,889)		Vote 40				
...	35,800,000	...	(29,204,316)	6,595,684		Total—Vote 10	5,453,187	1,142,497	...	2,140,591
...	4,285,133,000	...	...	4,285,133,000	15	Grants and contributions				
...	...	37,184,447	...	37,184,447	15a	Grants				
...	...	1	...	1	15b	Transfer of $14,521,841 from Indian Affairs and Northern Development Vote 10				
...	...	...	14,521,841	14,521,841		Transfer from Vote 10				
...	4,285,133,000	37,184,448	14,521,841	4,336,839,289		Total—Vote 15	4,334,634,859	2,204,430	...	4,218,510,866

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	15,000	...	(15,000)	...	(S)	Grassy Narrows and Islington Bands Mercury Disability Board (*Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act*)	...	...	...	...
...	2,000,000	...	(1,923,390)	76,610	(S)	Liabilities in respect of loan guarantees made to Indians for housing and economic development (*Indian Act*)	76,610	...	...	40,923
...	1,400,000	...	248,012	1,648,012	(S)	Indian annuities (*Indian Act*)	1,648,012	...	...	1,639,034
...	148,134,000	1,000,000	(7,912)	149,126,088	(S)	Grants to aboriginal organizations designated to receive claim settlement payments pursuant to comprehensive land claim settlement acts	149,126,088	...	...	164,792,102
...	23,169,000	...	975,000	24,144,000	(S)	Contributions to employee benefit plans	24,144,000	...	...	23,000,000
32,562,584	...	...	...	32,562,584	(S)	Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account (authorized limit $60,000,000)	38,518	...	32,524,066	168,071
...	...	...	361,589	361,589	(S)	Court awards	361,589	...	...	258,919
82,320	...	...	212,067	294,387	(S)	Spending of proceeds from the disposal of surplus Crown assets	70,917	30,215	193,255	41,259
...	...	...	213,778	213,778	(S)	Refunds of amounts credited to revenues in previous years	213,778	...	...	...
32,644,904	4,768,386,000	68,489,891	(4,477,331)	4,865,043,464		Total budgetary	4,807,519,096	24,807,047	32,717,321	4,798,680,650
47,997,851	...	...	...	47,997,851	L20	Loans and guarantees of loans through the Indian economic development account. Last amended by Vote 7b, *Appropriation Act No. 4, 1996-97*. Limit $48,550,835 (Net)	(14,492)	...	48,012,343	(7,760)
...	32,853,000	...	...	32,853,000	L20	Loans to native claimants (Gross)				
...	...	6,000,000	...	6,000,000	L20a	Loans to native claimants (Gross)				
...	32,853,000	6,000,000	...	38,853,000		Total—Vote L20	34,623,657	4,229,343	...	57,154,530
...	37,840,000	...	...	37,840,000	L25	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission Process (Gross)	28,545,989	9,294,011	...	...
...	400,000	...	...	400,000	L30	Loans to the Council of Yukon First Nations for interim benefits to the Yukon elders (Gross)	314,437	85,563	...	328,014
47,997,851	71,093,000	6,000,000	...	125,090,851		Total non-budgetary	63,469,591	13,608,917	48,012,343	57,474,784
						Total Program—				
32,644,904	**4,768,386,000**	**68,489,891**	**(4,477,331)**	**4,865,043,464**		**Budgetary**	**4,807,519,096**	**24,807,047**	**32,717,321**	**4,798,680,650**
47,997,851	**71,093,000**	**6,000,000**	**...**	**125,090,851**		**Non-budgetary**	**63,469,591**	**13,608,917**	**48,012,343**	**57,474,784**

						Northern Affairs Program				
...	84,729,000	...	...	84,729,000	35	Operating expenditures				
...	...	30,300,174	...	30,300,174	35a	Operating expenditures				
...	...	...	2,652,000	2,652,000		Transfer from TB Vote 15 (1)				
...	...	...	(1,364,255)	(1,364,255)		Transfer to Vote 45				
...	84,729,000	30,300,174	1,287,745	116,316,919		Total—Vote 35	110,037,028	6,279,891	...	101,335,253
...	53,104,900	...	...	53,104,900	40	Grants and contributions				
...	...	9,650,501	...	9,650,501	40a	Grants and contributions				
...	...	1	...	1	40b	Transfer of $8,946,889 from Indian Affairs and Northern Development Vote 10				
...	...	...	8,946,889	8,946,889		Transfer from Vote 10				
...	53,104,900	9,650,502	8,946,889	71,702,291		Total—Vote 40	71,551,785	150,506	...	62,726,320
...	15,600,000	...	...	15,600,000	45	Payments to Canada Post Corporation				
...	...	8,000,000	...	8,000,000	45a	Payments to Canada Post Corporation				
...	...	1	...	1	45b	Transfer of $1,364,255 from Indian Affairs and Northern Development Vote 35				
...	...	...	1,364,255	1,364,255		Transfer from Vote 35				
...	15,600,000	8,000,001	1,364,255	24,964,256		Total—Vote 45	24,964,256	...	...	24,493,743
...	1,466,000	...	656,397	2,122,397	(S)	Payments to comprehensive claim beneficiaries in compensation for resource royalties	2,122,397	...	...	1,976,166
...	6,735,000	...	283,000	7,018,000	(S)	Contributions to employee benefit plans	7,018,000	...	...	7,332,000
...	...	...	3,680,395	3,680,395	(S)	Refunds of amounts credited to revenues in previous years	3,680,395	...	...	999,355
6,313	...	...	5,145	11,458	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	6,313	5,145	3,969
6,313	161,634,900	47,950,677	16,223,826	225,815,716		Total budgetary	219,373,861	6,436,710	5,145	198,866,806
306,304	...	...	...	306,304	L40	Loans to the Government of the Yukon Territory for making second mortgage loans to territory residents under the *National Housing Act* and *Appropriation Act No. 3, 1975*. Limit $320,000 (Net)	801	...	305,503	...
6,550,853	...	...	...	6,550,853	L55	Provision of Inuit loan fund for loans to Inuit to promote commercial activities as established by Vote 546, *Appropriation Act No. 3, 1953* and last amended by Vote 37b, *Appropriation Act No. 4, 1995-96*. Limit $6,633,697 (Net)	(7)	...	6,550,860	(1,014)

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
5,000,000	...	...	...	5,000,000	L81a	Loans for the establishment or expansion of small businesses in the Yukon Territory through the Yukon Territory small business loans account. Limit $5,000,000 (*Appropriation Act No. 4, 1969*) (Net)	...	...	5,000,000	...
11,857,157	...	...	...	11,857,157		Total non-budgetary	794	...	11,856,363	(1,014)
						Total Program—				
6,313	**161,634,900**	**47,950,677**	**16,223,826**	**225,815,716**		**Budgetary**	**219,373,861**	**6,436,710**	**5,145**	**198,866,806**
11,857,157	**...**	**...**	**...**	**11,857,157**		**Non-budgetary**	**794**	**...**	**11,856,363**	**(1,014)**
						Total Department—				
32,655,890	**5,011,042,022**	**143,520,806**	**22,022,647**	**5,209,241,365**		**Budgetary**	**5,144,415,979**	**32,102,920**	**32,722,466**	**5,106,019,675**
59,855,008	**71,093,000**	**6,000,000**	**...**	**136,948,008**		**Non-budgetary**	**63,470,385**	**13,608,917**	**59,868,706**	**57,473,770**
						Canadian Polar Commission				
...	890,000	...	...	890,000	50	Program expenditures				
...	...	41,642	...	41,642	50a	Program expenditures				
...	...	...	6,000	6,000		Transfer from TB Vote 15 (1)				
...	890,000	41,642	6,000	937,642		Total—Vote 50	929,315	8,327	...	912,080
...	63,000	...	...	63,000	(S)	Contributions to employee benefit plans	63,000	...	...	68,000
...	**953,000**	**41,642**	**6,000**	**1,000,642**		**Total Program—Budgetary**	**992,315**	**8,327**	**...**	**980,080**
						Total Ministry—				
32,655,890	**5,011,995,022**	**143,562,448**	**22,028,647**	**5,210,242,007**		**Budgetary**	**5,145,408,294**	**32,111,247**	**32,722,466**	**5,106,999,755**
59,855,008	**71,093,000**	**6,000,000**	**...**	**136,948,008**		**Non-budgetary**	**63,470,385**	**13,608,917**	**59,868,706**	**57,473,770**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Administration Program—												
Budgetary	**109,572,445**	**108,713,282**	**8,351,740**	**8,351,740**	**458,000**	**458,000**	...	...	...	...	**118,382,185**	**117,523,022**
Indian and Inuit Affairs Program												
Claims—												
Budgetary	92,378,382	91,547,472	2,590,895	2,590,895	488,076,640	485,872,210	...	...	...	...	583,045,917	580,010,577
Non-budgetary	...	...	...	...	...	...	...	...	125,090,851	63,469,591	125,090,851	63,469,591
Indian and Inuit programming	264,884,101	210,395,073	17,576,697	17,576,697	3,999,536,749	3,999,536,749	...	...	...	...	4,281,997,547	4,227,508,519
Total Program—												
Budgetary	**357,262,483**	**301,942,545**	**20,167,592**	**20,167,592**	**4,487,613,389**	**4,485,408,959**	...	...	...	...	**4,865,043,464**	**4,807,519,096**
Non-budgetary	...	...	...	...	...	...	...	...	**125,090,851**	**63,469,591**	**125,090,851**	**63,469,591**
Northern Affairs Program												
Northern affairs programming—												
Budgetary	150,106,166	143,814,817	4,007,259	4,007,259	71,702,291	71,551,785	...	...	...	...	225,815,716	219,373,861
Non-budgetary	...	...	...	...	...	...	...	...	11,857,157	794	11,857,157	794
Total Program—												
Budgetary	**150,106,166**	**143,814,817**	**4,007,259**	**4,007,259**	**71,702,291**	**71,551,785**	...	...	...	...	**225,815,716**	**219,373,861**
Non-budgetary	...	...	...	...	...	...	...	...	**11,857,157**	**794**	**11,857,157**	**794**
Total Department—												
Budgetary	**616,941,094**	**554,470,644**	**32,526,591**	**32,526,591**	**4,559,773,680**	**4,557,418,744**	...	...	...	...	**5,209,241,365**	**5,144,415,979**
Non-budgetary	...	...	...	...	...	...	...	...	**136,948,008**	**63,470,385**	**136,948,008**	**63,470,385**
Canadian Polar Commission—												
Budgetary	**982,642**	**982,315**	...	...	**18,000**	**10,000**	...	...	...	...	**1,000,642**	**992,315**
Total Ministry—												
Budgetary	**617,923,736**	**555,452,959**	**32,526,591**	**32,526,591**	**4,559,791,680**	**4,557,428,744**	...	...	...	...	**5,210,242,007**	**5,145,408,294**
Non-budgetary	...	...	...	...	...	...	...	...	**136,948,008**	**63,470,385**	**136,948,008**	**63,470,385**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Administration Program				
					Contributions				
...	458,000	...	...	458,000	Contributions to the Inuit Art Foundation for the purpose of assisting Inuit artists and artisans from the Northwest Territories, Nunavut, Northern Quebec and Labrador in the development of their professional skills and marketing of their art	458,000	...	...	458,000
...	**458,000**	**...**	**...**	**458,000**	**Total Program**	**458,000**	**...**	**...**	**458,000**
					Indian and Inuit Affairs Program				
					Grants				
					Claims				
...	47,634,000	...	(680,852)	46,953,148	Grant to the James Bay Crees, the Oujé-Bougoumou Crees and the Naskapi Bands of Quebec	46,953,148	...	...	45,252,962
...	21,391,000	...	(304,904)	21,086,096	Capital grants to the Cree and Naskapi Bands of Quebec	21,086,096	...	...	13,803,689
...	311,000	...	(332)	310,668	Grant to the Makivik Corporation for James Bay and Northern Quebec Agreement implementation	310,668	...	...	302,000
...	77,888,000	37,184,448	58,725,559	173,798,007	Grants to Indian bands to settle specific claims	173,798,007	...	...	105,134,929
...	13,515,000	...	(4,365,479)	9,149,521	Grants to the beneficiaries or implementing bodies of comprehensive land claim agreements or comprehensive land claim settlements	9,149,521	...	...	13,489,123
...	148,134,000	1,000,000	(7,912)	149,126,088	(S) Grants to aboriginal organizations designated to receive claim settlement payments under comprehensive land claim settlement acts	149,126,088	...	...	164,792,102
...	23,775,000	...	(1,793,221)	21,981,779	Grants to entitled bands for the settlement of treaty land entitlement claims in the provinces of Saskatchewan and Manitoba	21,981,779	...	...	21,981,681
...	2,500,000	...	(1,369,069)	1,130,931	Grant to the Saskatchewan Association of Rural Municipalities for the payment to rural municipalities of compensation for the loss of their tax base as a result of the settlement of treaty land entitlement claims in Saskatchewan	1,130,931	...	...	1,053,445
...	2,500,000	...	(1,311,203)	1,188,797	Grant to the province of Saskatchewan for the payment to school districts of compensation for the loss of their tax base as a result of the settlement of treaty land entitlement claims in Saskatchewan	1,188,797	...	...	1,025,519

...	4,000,000	...	...	4,000,000	Grants to aboriginal organizations pursuant to final self-government or treaty agreements	4,000,000	...	...	...
...	5,850,000	...	(5,850,000)	...	Grants to individuals in respect of Indian residential schools	...	...	...	...
...	347,498,000	38,184,448	43,042,587	428,725,035		428,725,035	...	...	366,835,450
					Indian and Inuit programming				
...	1,400,000	...	248,012	1,648,012	(S) Indian Annuities Treaty payments	1,648,012	...	...	1,639,034
...	300,000	...	...	300,000	Grants to British Columbia Indian bands in lieu of a per capita annuity	300,000	...	...	300,000
...	400,000	...	(382,615)	17,385	Grants to individual Indians and Inuit and organizations to support their elementary and secondary educational and cultural advancement	17,385	...	...	26,199
...	4,500,000	...	(2,168,851)	2,331,149	Grants to individual Indians and Inuit and organizations to support their post-secondary educational advancement	2,331,149	...	...	3,001,490
...	45,000	...	(1,709)	43,291	Grants to individuals or organizations for the advancement of Indian and Inuit culture	43,291	...	...	25,584
...	11,000,000	...	(7,534,816)	3,465,184	Social assistance payments to individuals, Indians, Inuit and non-Indians residing on indian reserves	3,465,184	...	...	6,692,149
...	5,621,000	...	(1,488,168)	4,132,832	Grants to individuals to protect Indian and Inuit children, individuals and families living on indian reserves	4,132,832	...	...	3,894,108
...	136,000	...	(132,850)	3,150	Grants to students and their chaperons to promote fire protection awareness in band and federally operated schools	3,150	...	...	5,932
...	186,795,000	...	(64,400,518)	122,394,482	Grants to Indian bands, their district councils and Inuit settlements to support their administration	122,394,482	...	...	122,017,478
...	24,569,000	...	(731,200)	23,837,800	Payments to Yukon First Nations pursuant to individual self-government agreements	23,837,800	...	...	23,011,051
...	3,200,000	...	554,678	3,754,678	Grants to the Sechelt Indian Band pursuant to the *Sechelt Indian Band Self-Government Act*	3,754,678	...	...	3,200,000
...	8,058,000	...	...	8,058,000	Grant to the Miawpukek Indian Band to support designated programs	8,058,000	...	...	7,900,000
...	5,608,000	...	(490,733)	5,117,267	Grants to representative status indian organizations to support their administration	5,117,267	...	...	5,120,904
...	1,253,000	...	(500)	1,252,500	Grant to the National Aboriginal Achievement Foundation	1,252,500	...	...	1,247,500
...	34,988,000	...	(142,028)	34,845,972	Payments to self-governing aboriginal organizations, pursuant to comprehensive land claim agreements, self-government agreements or treaty legislation	34,845,972	...	...	31,093,100
...	26,021,000	...	...	26,021,000	Grant for Mi'kmaq education in Nova Scotia	26,021,000	...	...	25,462,913
...	...	...	...	...	Items not required for the current year	...	...	...	5,022,500
...	313,894,000	...	(76,671,298)	237,222,702		237,222,702	...	...	239,659,942
...	**661,392,000**	**38,184,448**	**(33,628,711)**	**665,947,737**	**Total—Grants**	**665,947,737**	**...**	**...**	**606,495,392**
					Contributions				
					Claims				
...	8,229,000	...	3,615,533	11,844,533	Contributions to native claimants for the preparation and submission of claims	11,844,533	...	...	11,636,636

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	647,000	...	78,745	725,745	Contribution to the Cree-Naskapi Commission for monitoring the implementation of the *Cree-Naskapi (of Quebec) Act*	725,745	...	...	650,745
...	31,568,000	...	(6,306,738)	25,261,262	Contributions to the beneficiaries and various implementing bodies for the purpose of implementing comprehensive land claim settlements	23,056,832	2,204,430	...	24,567,445
...	550,000	...	868,901	1,418,901	Contributions to individuals, Indian bands and associations for the funding of Indian test cases	1,418,901	...	...	701,826
...	200,000	...	71,929	271,929	Contributions to individuals (including non-Indians) or groups of individuals, organizations and bands in respect of Bill C-31 test cases	271,929	...	...	161,741
...	3,136,000	...	(1,582,356)	1,553,644	Canada's contribution to the British Columbia Treaty Commission for operating costs	1,553,644	...	...	1,323,644
...	11,000,000	...	899,536	11,899,536	Funding to native claimant entitees or organizations for negotiation preparedness	11,899,536	...	...	10,648,953
...	5,000,000	...	(2,953,945)	2,046,055	Contributions to First Nations in the British Columbia treaty process, their organizations, the province of British Columbia and third parties for treaty-related measures	2,046,055	...	...	570,884
...	5,040,000	...	(710,000)	4,330,000	Contributions to the British Columbia Treaty Commissioners for the purpose of supporting First Nations in the British Columbia Treaty Commission process	4,330,000	...	...	4,245,600
...	65,370,000	...	(6,018,395)	59,351,605		57,147,175	2,204,430	...	54,507,474
					Indian and Inuit programming				
...	505,000	...	(505,000)	...	Contributions to Indian bands for land selection	...	...	...	...
...	8,267,000	...	9,134,240	17,401,240	Contributions to Indian bands for land and estates management	17,401,240	...	...	14,016,852
...	5,806,000	...	1,863,138	7,669,138	Contributions to Indian bands for registration administration	7,669,138	...	...	4,344,705
...	7,374,000	...	941,352	8,315,352	Contributions to provinces, corporations, local authorities, Indians, Indian bands and other organizations for forest fire suppression on reserve land	8,315,352	...	...	9,012,288
...	15,000,000	...	(8,554,710)	6,445,290	Indian environmental partnership program funding	6,445,290	...	...	7,991,401
...	2,879,000	...	12,237,816	15,116,816	Contributions for the purpose of resource development	15,116,816	...	...	12,760,579
...	8,789,000	...	...	8,789,000	Contributions to the province of Newfoundland for the provision of programs and services to native people resident in Newfoundland and Labrador	8,789,000	...	...	8,324,468

					Payments totalling $3,525,639,000 to support Indians, Inuit and Innu for the purpose of supplying public services in areas such as economic development, education, social development, capital facilities and maintenance, and Indian government support:				
...	138,971,000	...	(9,607,677)	129,363,323	Economic development	129,363,323	...	...	108,628,022
...	1,233,105,000	...	(23,662,115)	1,209,442,885	Education	1,209,442,885	...	...	1,170,916,130
...	1,126,889,000	...	(13,055,109)	1,113,833,891	Social development	1,113,833,891	...	...	1,091,112,755
...	914,700,000	...	(11,885,597)	902,814,403	Capital facilities and maintenance	902,814,403	...	...	958,137,053
...	111,974,000	...	66,727,932	178,701,932	Indian government support	178,701,932	...	...	169,269,191
...	14,700,000	...	3,904,488	18,604,488	Contributions to First Nations and Inuit communities to facilitate their participation in negotiation of the inherent right of self-government	18,604,488	...	...	18,167,068
...	72,989,000	...	8,232,922	81,221,922	Contribution to the province of Quebec, in respect of Cree and Inuit education as described in the James Bay and Northern Quebec Agreement	81,221,922	...	...	71,621,912
...	13,457,000	...	26,518,274	39,975,274	Contributions for the purpose of consultation and policy development	39,975,274	...	...	57,863,021
...	32,500,000	...	(8,987,673)	23,512,327	Contributions to support the building of strong governance, administrative and accountability systems	23,512,327	...	...	21,171,691
...	...	...	1,106,766	1,106,766	Contributions to provincially based Indian commissions	1,106,766	...	...	602,000
...	3,707,905,000	...	54,409,047	3,762,314,047		3,762,314,047	...	...	3,723,939,136
...	**3,773,275,000**	**...**	**48,390,652**	**3,821,665,652**	**Total—Contributions**	**3,819,461,222**	**2,204,430**	**...**	**3,778,446,610**
					Program Summary by Business Line				
...	412,868,000	38,184,448	37,024,192	488,076,640	Claims	485,872,210	2,204,430	...	421,342,924
...	4,021,799,000	...	(22,262,251)	3,999,536,749	Indian and Inuit programming	3,999,536,749	...	...	3,963,599,078
...	**4,434,667,000**	**38,184,448**	**14,761,941**	**4,487,613,389**	**Total Program**	**4,485,408,959**	**2,204,430**	**...**	**4,384,942,002**
					Northern Affairs Program				
					Grants				
					Northern affairs programming				
...	636,000	27,000	(1,000)	662,000	Grants to the Canadian universities and institutes for northern scientific research training	662,000	...	...	610,000
...	76,000	...	...	76,000	Grant to the Association of Canadian Universities for Northern Studies for the purpose of co-ordinating the northern scientific activities of Canadian universities	76,000	...	...	76,000
...	5,000	...	(5,000)	...	Grants to individuals and organizations to promote the safe development, use and conservation of the North's natural resources	...	...	...	...
...	4,500	...	...	4,500	Grant in the form of an award to the person judged to have made an outstanding contribution in the field of northern science	4,500	...	...	...
...	...	1	1,934,999	1,935,000	Grants to the Yukon Territorial Government for transitional costs set out in the Yukon Northern Affairs Program Devolution Transfer Agreement	1,935,000	...	...	...
...	**721,500**	**27,001**	**1,928,999**	**2,677,500**	**Total—Grants**	**2,677,500**	**...**	**...**	**686,000**

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Contributions				
					Northern affairs programming				
...	40,394,000	...	...	40,394,000	Contributions to the Government of the Northwest Territories and the Government of Nunavut for health care of Indians and Inuit	40,394,000	...	...	39,602,000
...	4,719,000	...	97,918	4,816,918	Contributions to the territorial governments and native organizations for the purpose of implementing the Inuvialuit Final Agreement	4,816,918	...	...	4,607,803
...	558,300	...	2,304,958	2,863,258	Contributions to individuals, organizations and other levels of government for consultations, research, training, employment initiatives, and other work related to advancing northern interests in the political, social, economic and cultural development of the North	2,863,258	...	...	1,073,954
...	80,000	...	...	80,000	Contributions for Inuit counselling in the South	80,000	...	...	80,000
...	4,596,000	...	(3,465,494)	1,130,506	Contributions to territorial governments in relation to regional development and infrastructure projects	980,000	150,506	...	767,478
...	2,036,100	9,623,501	8,080,508	19,740,109	Contributions to individuals, organizations and other levels of government for the purpose of promoting the safe development, use, conservation and protection of the North's natural resources	19,740,109	...	...	15,297,222
...	...	...	...	...	Items not required for the current year	...	...	...	611,863
...	**52,383,400**	**9,623,501**	**7,017,890**	**69,024,791**	**Total—Contributions**	**68,874,285**	**150,506**	**...**	**62,040,320**
...	**53,104,900**	**9,650,502**	**8,946,889**	**71,702,291**	**Total Program**	**71,551,785**	**150,506**	**...**	**62,726,320**
...	**4,488,229,900**	**47,834,950**	**23,708,830**	**4,559,773,680**	**Total Department**	**4,557,418,744**	**2,354,936**	**...**	**4,448,126,322**
					Canadian Polar Commission				
					Contributions				
...	18,000	...	...	18,000	Contributions to individuals, organizations, associations and institutions to support research and activities relating to the polar regions	10,000	8,000	...	18,500
...	**18,000**	**...**	**...**	**18,000**	**Total Program**	**10,000**	**8,000**	**...**	**18,500**
...	**4,488,247,900**	**47,834,950**	**23,708,830**	**4,559,791,680**	**Total Ministry**	**4,557,428,744**	**2,362,936**	**...**	**4,448,144,822**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Indian and Inuit Affairs Program			
Non-budgetary (respendable receipts)			
Claims			
Indian economic development	...	14,492	7,760
Total Program—Non-budgetary	**...**	**14,492**	**7,760**
Northern Affairs Program			
Non-budgetary (respendable receipts)			
Northern affairs programming			
Inuit loan fund	...	8	1,014
Total Program—Non-budgetary	**...**	**8**	**1,014**
Total Ministry—			
Non-budgetary	**...**	**14,500**	**8,774**

Revenues

	Current year	Previous year
	$	$
Department		
Administration Program		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Reimbursement of operation and maintenance	49,970	95,501
Adjustments to prior year's payables—		
Operation and maintenance	171,161	29,997
	221,131	125,498
Sales of goods and services—		
Services of a non-regulatory nature	315	...
Proceeds from the disposal of surplus Crown assets	...	20,218
Miscellaneous non-tax revenues	66,301	5,270
Total Program	**287,747**	**150,986**
Indian and Inuit Affairs Program		
Tax revenues—		
Goods and services tax	...	479,290
Total tax revenues	**...**	**479,290**
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Indian economic development fund	515,430	792,413
Council for Yukon Indians	1,041,354	732,021
Native claimants	6,376,050	5,396,307
First Nations in British Columbia	2,782,906	...
Other accounts—		
Indian housing assistance fund—		
On-reserve housing—Interest on guaranteed loans	1,035,754	193,953
Farm Credit Canada	...	23,300
Stoney perpetual loan	...	23,377
	11,751,494	7,161,371
Refunds of previous years' expenditures—		
Reimbursement of operation and maintenance	9,397,647	455,730
Sundries	...	14,077,554
Adjustments to prior year's payables—		
Operation and maintenance	890,374	905,603
	10,288,021	15,438,887

Revenues—*Concluded*

	Current year	Previous year
	$	$
Sales of goods and services—		
Rights and privileges—		
Living accommodations and services	...	21,886
Sundries	43,325	43,777
	43,325	*65,663*
Sales of goods and information products—		
Utilities	...	*292,395*
Other fees and charges	...	*163*
	43,325	358,221
Proceeds from the disposal of surplus Crown assets	212,067	103,637
Miscellaneous non-tax revenues—		
Treaty land entitlement (Saskatchewan)	5,500,000	5,530,000
Sundries	1,772,453	4,375
	7,272,453	5,534,375
Total non-tax revenues	**29,567,360**	**28,596,491**
Total Program	**29,567,360**	**29,075,781**
Northern Affairs Program		
Tax revenues—		
Goods and services tax	...	62,855
Total tax revenues	**...**	**62,855**
Non-tax revenues—		
Return on investments—(1)		
Loans, investments and advances—		
Government of the Yukon Territory	9,090	15,270
Inuit loan fund	8,763	124
Yukon Energy Corporation	45,340	870,977
Other accounts—		
Esso Ltd—Norman Wells Project profits	92,571,617	103,347,092
	92,634,810	104,233,463
Refunds of previous years' expenditures—		
Reimbursement of operation and maintenance	588,962	216,403
Sundries	...	959,402
Adjustments to prior year's payables—		
Operation and maintenance	272,635	3,237,126
	861,597	4,412,931

	Current year	Previous year
	$	$
Sales of goods and services—		
Rights and privileges—		
Canada mining—		
Leases	...	1,440,327
Licences	...	25,120
Royalties	5,700,325	317,198
Coal leases	...	4,020
Forestry	88,600	440,797
Land, building and machinery rentals	592,595	585,662
Living accommodations and services	...	261,656
Metallic and non-metallic	...	38,203
Oil and gas royalties	26,664,253	14,183,199
Quarrying royalties	...	9,141,313
Water rentals	161,263	14,297
Yukon quartz mining—		
Fees and leases	...	526,932
Sundries	14,288	39,392
	33,221,324	*27,018,116*
Sales of goods and information products—		
Proceeds from sales	...	39,775
Sundries	...	112,658
	...	*152,433*
Other fees and charges—		
Placer mining fees	...	206,495
Canada mining fees	1,449,318	772,481
Land use fees	86,724	152,033
Rental of vacant land	...	47,669
Other fees	71	36,767
	1,536,113	*1,215,445*
	34,757,437	28,385,994
Proceeds from the disposal of surplus Crown assets	5,145	6,313
Miscellaneous non-tax revenues—		
Oil and gas forfeitures	...	600,704
Sundries	4,722,025	816,637
	4,722,025	1,417,341
Total non-tax revenues	**132,981,014**	**138,456,042**
Total Program	**132,981,014**	**138,518,897**
Total Department	**162,836,121**	**167,745,664**

---

(1) Interest unless otherwise indicated.

SECTION 14

2001-2002

PUBLIC ACCOUNTS OF CANADA

Industry

Department

Atlantic Canada Opportunities Agency

Business Development Bank of Canada

Canadian Space Agency

Canadian Tourism Commission

Competition Tribunal

Copyright Board

Economic Development Agency of Canada for the Regions of Quebec

Enterprise Cape Breton Corporation

National Research Council of Canada

Natural Sciences and Engineering Research Council

Social Sciences and Humanities Research Council

Standards Council of Canada

Statistics Canada

Western Economic Diversification

CONTENTS

Page

Program objectives and business line descriptions.... 14.2
Ministry summary.................................. 14.7
Programs by business line......................... 14.15
Transfer payments................................. 14.18
Details of respendable amounts.................... 14.25
Revenues.. 14.25

Department

Objectives

To promote international competitiveness and excellence in industry, science and technology in all parts of Canada, to promote regional economic development in Ontario, to assist Aboriginal people to realize their economic potential, to promote fair and efficient operation of the marketplace in Canada, and to establish the rules of the marketplace and ensure that they are effectively implemented and enforced.

Business Line Descriptions

Micro-economic policy

This business line sets the overall priorities and direction for the department's micro-economic agenda in the "four pillars" of marketplace climate, trade, technology and infrastructure, outlined in the government's framework document, "Building a more innovative economy (BMIE)" and consistent with the Speech from the Throne priorities. The major challenge in developing the micro-economic policy agenda will be to identify the key emerging issues, to marshall the analytical evidence for the appropriate policy responses and engage the commitment of a diverse group of departments and agencies inside and outside the Industry portfolio in implementing them. The challenge must also include integrating a sustainable development strategy and sustainable development concepts into the work of the Department.

Marketplace rules and services

The department's Marketplace rules and services business line represents a significant portion of the government's policy levers for maintaining an efficient and equitable marketplace, thus enhancing Canada's attractiveness for investment. Some 20 acts set out the policy and legislative framework for the marketplace in such areas as bankruptcy, corporations and corporate governance, approval and inspection of measuring devices, intellectual property, competition, consumer product inspection and voluntary codes of practice, and spectrum licensing and monitoring.

Through this business line, Industry Canada develops, evaluates and revises rules, regulations and standards that govern the fair, efficient and competitive operation of the Canadian marketplace. These rules support and interpret marketplace legislation that is developed as part of the service line related to promoting a healthy marketplace climate in the Micro-economic policy business line.

Under Marketplace rules and services, the Department maintains consumer and business confidence by effectively administering and ensuring compliance with marketplace legislation, rules, regulations and standards. It also promotes these marketplace standards internationally to help Canadians compete more effectively in global markets.

The organizations that make up this business line also help businesses and consumers contribute to and benefit fully from marketplace rules and respond better to changing conditions by providing a wide range of marketplace information and services.

Industry sector development

The department's Industry sector development business line provides leadership and support to Canadian industry as it adapts to the challenges and opportunities of the global economy. This is accomplished through the development and implementation of strategies in cooperation with major partners and stakeholders for the advancement of trade, investment, technology, youth opportunities, information technology and telecommunications and human resource development. In addition, world-class information products and services will address the needs of Canadian industry. Policies, regulations and research will support Canada's information technology and telecommunications industry and targeted financial assistance will promote investment and leading edge technologies.

Corporate and management services

This business line encompasses the provision of corporate services, including management advisory services and strategic communication products and services direction, human resources and corporate development services, financial, administrative and common services and fulfils the functions of the ethics counsellor.

Atlantic Canada Opportunities Agency

Objectives

To support and promote new opportunities for economic development in Atlantic Canada, with particular emphasis on small- and medium-sized enterprises, through policy, program and project development and implementation, and through advocating the interests of Atlantic Canada in national economic policy, program and project development and implementation.

Business Line Descriptions

Development

This business line includes the agency's program policy, planning and delivery functions directly related to the mandate of the organization. It is divided into six sub-activities: action/business development, cooperation, advocacy and coordination, special programs, Pan-Atlantic development and program administration. These sub-activities delineate the nature of the agency's business.

Corporate administration

This business line includes: the executive offices of the Minister and the President; personnel, financial, systems and other administrative support services provided at Head Office and in regional offices; internal audit activities; legal services; and the Head Office communications activities not related to specific programs.

Business Development Bank of Canada

Objectives

To support Canadian entrepreneurship by providing financial and management services, giving particular consideration to the needs of small- and medium-sized enterprises.

Canadian Space Agency

Objectives

The overriding objectives of the Canadian space program are summarized as:

- the development and application of space science and technology to meet Canadian needs; and,
- the development of an internationally competitive space industry in Canada.

Business Line Descriptions

Space knowledge, applications and industry development

The Canadian Space Agency works with universities and industry across Canada to contribute to and facilitate the advancement of space knowledge; the development of new processes, technologies and applications; and the use and application of space science and technology. This leads to an internationally competitive, export-oriented Canadian space equipment and services sector. In collaboration with other public sector organizations, or on its own, the Canadian Space Agency contributes to the sustainable development of Canada by linking Canadians from coast to coast, by enhancing the management of our environment and natural resources, and by learning how phenomena in space affect life on earth.

The business line creates better awareness of the importance of space technology in all regions of Canada and improves cooperation and relationships with space sector organizations throughout the world. The business line also involves all initiatives that ensure that the Agency performs its role as the leader of the Canadian space program.

Canadian Tourism Commission

Objectives

To market Canada as a desirable tourist destination and to provide timely and accurate information to the tourism industry to assist their decision-making.

Competition Tribunal

Objectives

The Tribunal's objective is to provide a court of record to hear and determine all applications under Parts VII.1 and VIII of the Competition Act as informally and expeditiously as circumstances and considerations of fairness permit.

Business Line Descriptions

Competition Tribunal

Through the Competition Tribunal rules that regulate its practices and procedure, the Tribunal establishes a framework for informal, expeditious proceedings while leaving the Tribunal flexibility to respond to the wide range of variables that affect expediency and considerations of fairness in a particular case.

Copyright Board

Objectives

To fix royalties which are fair and reasonable to both copyright owners and the users of copyright-protected works, and issue non-exclusive licences authorizing the use of works when the copyright owner cannot be located.

Business Line Descriptions

Copyright Board

The Copyright Board was established on February 1, 1989, as the successor of the Copyright Appeal Board. Its responsibilities under the *Copyright Act* are to:

- establish tariffs for the public performance or the communication to the public by telecommunication of musical works and sound recordings (sections 67 to 69);
- establish tariffs, at the option of a collective society referred to in section 70.1, for the doing of any protected act mentioned in sections 3, 15, 18 and 21 of the Act (sections 70.1 to 70.191);
- set royalties payable by a user to a collective society, when there is disagreement on the royalties or on the related terms and conditions (sections 70.2 to 70.4);
- establish tariffs for the retransmission of distant television and radio signals or the reproduction and public performance by educational institutions, of radio or television news or news commentary programs and all other programs, for educational or training purposes (sections 71 to 76);
- establish tariffs for the private copying of recorded musical works (sections 79 to 88);
- rule on applications for non-exclusive licences to use published works, fixed performances, published sound recordings and fixed communica-

tion signals, when the copyright owner cannot be located (section 77);

- examine, at the request of the Commissioner of Competition appointed under the *Competition Act*, agreements between a collective society and a user which have been filed with the Board, where the Commissioner considers that the agreement is contrary to the public interest (sections 70.5 to 70.6);
- set compensation, under certain circumstances, for formerly unprotected acts in countries that later join the Berne Convention, the Universal Convention or the Agreement establishing the World Trade Organization (section 78).

In addition, the Minister of Industry can direct the Board to conduct studies with respect to the exercise of its powers (section 66.8).

Finally, any party to an agreement on a licence with a collective society can file the agreement with the Board within 15 days of its conclusion, thereby avoiding certain provisions of the *Competition Act* (section 70.5).

Economic Development Agency of Canada for the Regions of Quebec

Objectives

Under the *Department of Industry Act*, the Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec must pursue the following objectives:

(a) promote economic development in areas of Quebec where low incomes and slow economic growth are prevalent or where opportunities for productive employment are inadequate;

(b) emphasize long-term economic development and sustainable employment and income creation;

(c) focus on small- and medium-sized enterprises and the development and enhancement of entrepreneurship.

Business Line Descriptions

Promotion of the economic development of the regions of Quebec

With respect to economic development of Quebec regions, this activity includes in particular:

- Design and implementation of federal policies and programs.
- Participation in the implementation of national economic development priorities, as a member of the Industry portfolio, in order to maximize the benefits for every region of Quebec.
- Harmonization of federal activities by ensuring the integrated management of Quebec regional economic development issues of concern to the Government of Canada. It designs and implements multi-sectoral federal strategies and action plans for the economic development of the regions of Quebec, and creates economic adjustment measures to adapt the application of some national policies to the regional context.
- Establishment of cooperative relations with other public and private socio-economic stakeholders, in particular the Community Futures Development Corporations, to better serve Quebec regions and SMEs.
- Advocacy whithin the machinery of the Canadian government, based on the analysis of economic development issues, in order to optimize the impact of national policies and programs on the economic development of the regions of Quebec.
- Promotion of federal programs and services through its network of business offices, to inform SMEs and actors in economic development on the programs and services provided by federal government departments and organizations for small- and medium-sized enterprises.
- Development of knowledge and dissemination of information to develop and disseminate knowledge on issues related to the economic development of the regions and SMEs. To inform residents in the regions of Quebec with regard to Government of Canada policies, strategies and initiatives that effect the economic development of the regions.
- Design and implementation of special economic development and job creation mandates in Quebec, on behalf of the Government of Canada, to respond to specific public issues of an economic nature, often on an ad hoc basis.

Enterprise Cape Breton Corporation

Objectives

To promote and assist the financing and development of industry on the Island of Cape Breton and to broaden the base of the economy of the Island.

National Research Council of Canada

Objectives

To enhance the national capability and to stimulate investment in research and development for the economic and social benefit of Canada.

Business Line Descriptions

Research and technology innovation

The Research and technology innovation business line includes the National Research Council's research programs, technology development initiatives, management of national science and engineering facilities, along with its research and technology collaborations with firms, universities and public institutions. These efforts all focus on key technological and industrial areas of Canada's economy where the National Research Council has specific roles and recognized competencies, and where it has the ability to have an impact.

Support for innovation and the national science and technology infrastructure

Support for innovation and the national science and technology infrastructure reinforces the National Research Council's role as a major research and development participant within the larger Canadian science and technology infrastructure. It encompasses the dissemination of scientific and technical information and provision of innovation assistance to industrial research. The National Research Council also maintains key engineering and technology-based facilities to support specific industrial areas of the economy.

Program management

The Program management business line provides a range of management and administrative services designed to support the National Research Council's performance as a dynamic, entrepreneurial organization that maximizes opportunities to transfer knowledge and technology.

Natural Sciences and Engineering Research Council

Objectives

Strengthen Canada's economy and quality of life through the productive use of knowledge by the support of a broad base of high quality basic research in Canada's universities, and the encouragement and facilitation of links between the universities and the private sector.

Business Line Descriptions

Support of research and scholarship

Research grants to university professors at Canadian universities and partnerships to support the basic and project research in the natural sciences and in engineering, scholarships and fellowships to students and postdoctoral fellows and the related administrative support.

Social Sciences and Humanities Research Council

Objectives

To support high-quality research and research training that help us to understand the evolving nature of the society we live in and to address the emerging challenges and opportunities more effectively and to help put the benefits of research to work by promoting the transfer of knowledge among researchers, research partners, policy makers and other stakeholders within Canadian society.

Business Line Descriptions

Support of research and scholarship

Research grants to individual or teams of researchers or universities to support the basic research in the social sciences and humanities, and collaborative and targeted research on issues of national importance, fellowships to doctoral and postdoctoral fellows, grants to support research communication and the related administrative support.

Standards Council of Canada

Objectives

To promote efficient and effective voluntary standardization in Canada, where standardization is not expressly provided for by law, in order to advance the national economy, support sustainable development, benefit the health, safety and welfare of workers and the public, assist and protect consumers, facilitate domestic and international trade and further international cooperation in relation to standardization.

Statistics Canada

Objectives

To provide statistical information and analysis on the economic and social structure and functioning of Canadian society as a basis for the development, operation and evaluation of public policies and programs, for public and private decision-making, and for the general benefit of all Canadians; and to promote the quality, coherence and international comparability of Canada's statistical system through collaboration with other federal departments and agencies, with the provinces and territories, and in accordance with sound scientific standards and practices.

Business Line Descriptions

Economic and social statistics

The economic statistics component of this business line provides information and analysis on the entire spectrum of Canadian economic activity, both domestic and international, through a set of macro-economic statistics. The organization of economic statistics is guided, in a large measure, by frameworks which constitute the Canadian System of National Accounts. The system makes it possible to measure both the current performance and the structural make-up of the Canadian economy by type of economic transaction and by sector. This set of accounts is designed to provide structural and current information on the Canadian economy in direct support of fiscal, monetary, human resource, industrial and international economic policy formulation and adjustment. The System of National Accounts also serves as a framework within which individual statistical series are compared to assess their reliability and as an analytic tool to identify shifts in the economic importance of various sectors.

Another component of economic statistics focuses on the business, trade and tourism sectors of the Canadian economy. Information includes measures of the value of production, cost structures, commodities produced and consumed, the flows and stocks of fixed capital assets employed in the economy, the degree of capacity utilization, estimates of planned annual capital expenditure of businesses and governments, and measures of price changes for industrial goods, capital expenditures and construction.

The household statistics component of this business line provides information on the economic and social characteristics of individuals, families and households in Canada, and on the major factors which can contribute to their well-being. It includes measures of household income and expenditure; of employment, unemployment, their associated costs and benefits, labour income and factors effecting labour supply; and information on topics of specific social policy concern.

The institutions statistics component of this business line provides information and analysis on the facilities, agencies and systems which are publicly funded to meet the socio-economic and physical needs of Canadians, and on the outcomes of the services which they provide. It encompasses the justice, health care, and education systems as well as cultural institutions and industries, in terms of the nature and extent of their services, and operations, the characteristics of the individual Canadians and families whom they serve, and their impacts on Canadian society. Increasingly, the Agency is attempting to go beyond the institutional orientation of this component, and to try to portray the impacts on Canadians of the activities of the health, education and justice systems.

Census of population statistics

This business line provides statistical information from the quinquennial census of population. The census provides benchmark information on the structure of the Canadian population and its demographic, social and economic conditions. It provides the detailed information needed on subgroups of the population and for small geographic areas, which cannot be generated through sample surveys. Estimates of the size of the population and its demographic structure between censuses, as well as population projections, are dependent on census information.

Population counts and estimates are required to determine electoral boundaries, the distribution of federal transfer payments, and the transfer and allocation of funds among regional and municipal governments, school boards and other local agencies within provinces.

Western Economic Diversification

Objectives

To promote economic diversification in Western Canada in a manner that provides added influence for the West in national policy and decision-making, that improves client services in the West and that facilitates federal-provincial coordination.

Business Line Descriptions

Western Economic Diversification

To more effectively guide, in close cooperation with western stakeholders, federal government policies, regulations and resources so that they become more constructive instruments of western economic growth and diversification.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	393,076,000	...	...	393,076,000	1	Operating expenditures				
...	...	88,536,142	...	88,536,142	1a	Operating expenditures				
...	...	125,244	...	125,244	1b	Operating expenditures				
...	...	...	3,093,200	3,093,200		Transfer from: TB Vote 10 (1)				
...	...	...	27,048,000	27,048,000		TB Vote 15 (1)				
...	393,076,000	88,661,386	30,141,200	511,878,586		Total—Vote 1	493,378,214	18,500,372	...	549,032,058
...	...	1	...	1	2b	Canadian Intellectual Property Office Revolving Fund, to reduce from $15,000,000 to $5,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purposes of the Canadian Intellectual Property Office Revolving Fund, established by Vote 2b, *Appropriation Act No. 3, 1993-94*, may exceed the revenues	...	1	...	...
...	703,378,000	...	...	703,378,000	5	Grants and contributions				
...	...	23,015,991	...	23,015,991	5a	Contributions				
...	...	131,520,000	...	131,520,000	5b	Grants and contributions				
...	703,378,000	154,535,991	...	857,913,991		Total—Vote 5	798,462,229	59,451,762	...	563,790,530
...	52,122	...	12,886	65,008	(S)	Minister of Industry—Salary and motor car allowance	65,008	...	...	51,597
...	10,000,000	...	(10,000,000)	...	(S)	Insurance payments under the Enterprise development program and guarantees under the Industrial and regional development program	...	...	...	...
58,085,023	(8,725,000)	...	8,725,000	58,085,023	(S)	Canadian Intellectual Property Office Revolving Fund				
...	...	...	(10,000,000)	(10,000,000)		Decrease in drawdown authority limit				
...	...	...	331,426	331,426		Transfer from TB Vote 5 (1)				
58,085,023	(8,725,000)	...	(943,574)	48,416,449		Total	(7,263,892)	...	55,680,341	(17,577,261)
...	49,000,000	12,000,000	(7,341,432)	53,658,568	(S)	Liabilities under the *Small Business Loans Act*	53,658,568	...	...	75,732,741
...	11,000,000	8,000,000	1,833,969	20,833,969	(S)	Liabilities under the *Canada Small Business Financing Act*	20,833,969	...	...	8,778,680
...	47,940,000	...	2,017,000	49,957,000	(S)	Contributions to employee benefit plans	49,957,000	...	...	55,054,000
118,411	...	...	316,868	435,279	(S)	Spending of proceeds from the disposal of surplus Crown assets	191,621	2,058	241,600	463,169

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	...	1	...	1	(S)	Program liability ceiling under the *Canada Small Business Financing Act*—In accordance with subsection 13(2) of the *Canada Small Business Financing Act*, the maximum aggregate contingent liability of the Minister in respect of the pilot project established pursuant to the Canada Small Business Financing (Establishment and Operation of Capital Leasing Pilot Project) Regulations is established at $400,000,000	...	1	...	...
...	...	...	10,309	10,309	(S)	Collection agency fees	10,309	...	...	18
...	...	...	247,095	247,095	(S)	Refunds of amounts credited to revenues in previous years	247,095	...	...	1,596,488
58,203,434	1,205,721,122	263,197,379	16,294,321	1,543,416,256		Total budgetary	1,409,540,121	77,954,194	55,921,941	1,236,922,020
...	300,000	...	...	300,000	L10	Payments pursuant to subsection 14(2) of the *Department of Industry Act* (Gross)	...	300,000	...	...
...	500,000	...	...	500,000	L15	Loans pursuant to paragraph 14(1)(a) of the *Department of Industry Act* (Gross)	...	500,000	...	...
1,950,000	...	...	...	1,950,000	L97b	Advances to regional offices and employees posted abroad. *Appropriation Act No. 1, 1970*. Limit $1,950,000 (Net)	...	...	1,950,000	...
1,950,000	800,000	...	...	2,750,000		Total non-budgetary	...	800,000	1,950,000	...
						Total Department—				
58,203,434	**1,205,721,122**	**263,197,379**	**16,294,321**	**1,543,416,256**		**Budgetary**	**1,409,540,121**	**77,954,194**	**55,921,941**	**1,236,922,020**
1,950,000	**800,000**	**...**	**...**	**2,750,000**		**Non-budgetary**	**...**	**800,000**	**1,950,000**	**...**
						Atlantic Canada Opportunities Agency				
...	60,597,000	...	...	60,597,000	20	Operating expenditures				
...	...	1,091,434	..	1,091,434	20a	Transfer of $3,000,000 from Industry Vote 25				
...	...	1	...	1	20b	Transfer of $5,875,865 from Industry Vote 25				
...	...	...	8,875,865	8,875,865		Transfer from: Vote 25				
...	...	...	1,876,573	1,876,573		TB Vote 10 (1)				
...	...	...	2,136,000	2,136,000		TB Vote 15 (1)				
...	60,597,000	1,091,435	12,888,438	74,576,873		Total—Vote 20	71,197,213	3,379,660	...	57,757,911
...	277,073,000	...	...	277,073,000	25	Grants and contributions				
...	...	...	(8,875,865)	(8,875,865)		Transfer to Vote 20				
...	277,073,000	...	(8,875,865)	268,197,135		Total—Vote 25	232,532,840	35,664,295	...	209,084,322
...	5,000,000	(1,000,000)	1,946,783	5,946,783	(S)	Liabilities in Atlantic Canada under the *Small Business Loans Act*	5,946,783	...	...	6,545,279

...	2,000,000	(1,000,000)	497,135	1,497,135	(S)	Liabilities under the *Canada Small Business Financing Act*	1,497,135	...	...	229,853
...	1,000,000	(940,000)	(53,696)	6,304	(S)	Liabilities for loan or credit insurance pursuant to the *Government Organization Act, Atlantic Canada, 1987*	6,304	...	...	...
...	5,992,000	...	252,000	6,244,000	(S)	Contributions to employee benefit plans	6,244,000	...	...	5,871,000
7,567	...	...	51,906	59,473	(S)	Spending of proceeds from the disposal of surplus Crown assets	3,894	30,579	25,000	20,012
...	...	...	577,031	577,031	(S)	Refunds of amounts credited to revenues in previous years	577,031	...	...	11,850
...	...	...	...	...		Appropriations not required for the current year	...	...	...	3,442,816
7,567	**351,662,000**	**(1,848,565)**	**7,283,732**	**357,104,734**		**Total Program—Budgetary**	**318,005,200**	**39,074,534**	**25,000**	**282,963,043**
						Business Development Bank of Canada				
853,677,000	...	...	...	853,677,000	(S)	(L) The aggregate of borrowings and contingent liabilities of the Business Development Bank of Canada must not at any time exceed twelve times the equity of the Bank (section 30, *Business Development Bank of Canada Act*, amended 1995)	...	...	853,677,000	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	65,000,000
853,677,000	**...**	**...**	**...**	**853,677,000**		**Total Program—Non-budgetary**	**...**	**...**	**853,677,000**	**65,000,000**
						Canadian Space Agency				
...	111,687,000	...	...	111,687,000	30	Operating expenditures				
...	...	3,903,351	...	3,903,351	30a	Operating expenditures				
...	...	1	...	1	30b	Transfer of $171,819 from Industry Vote 40				
...	...	...	171,819	171,819		Transfer from: Vote 40				
...	...	...	252,000	252,000		TB Vote 10 (1)				
...	...	...	3,267,000	3,267,000		TB Vote 15 (1)				
...	111,687,000	3,903,352	3,690,819	119,281,171		Total—Vote 30	116,699,586	2,581,585	...	111,399,187
...	184,678,000	...	...	184,678,000	35	Capital expenditures				
...	...	10,975,132	...	10,975,132	35a	Capital expenditures				
...	184,678,000	10,975,132	...	195,653,132		Total—Vote 35	166,036,098	29,617,034	...	168,076,943
...	49,971,000	...	...	49,971,000	40	Grants and contributions				
...	...	1	...	1	40a	Grants				
...	...	1	...	1	40b	Grants				
...	...	...	(171,819)	(171,819)		Transfer to Vote 30				
...	49,971,000	2	(171,819)	49,799,183		Total—Vote 40	47,044,031	2,755,152	...	32,605,395
...	6,087,000	...	256,000	6,343,000	(S)	Contributions to employee benefit plans	6,343,000	...	...	6,709,000
5,074	...	...	4,128	9,202	(S)	Spending of proceeds from the disposal of surplus Crown assets	9,172	...	30	...
5,074	**352,423,000**	**14,878,486**	**3,779,128**	**371,085,688**		**Total Program—Budgetary**	**336,131,887**	**34,953,771**	**30**	**318,790,525**

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Canadian Tourism Commission				
...	82,460,000	...	...	82,460,000	45	Program expenditures				
...	...	5,000,000	...	5,000,000	45a	Program expenditures				
...	...	15,991,000	...	15,991,000	45b	Program expenditures				
...	...	...	237,000	237,000		Transfer from TB Vote 15 (1)				
...	82,460,000	20,991,000	237,000	103,688,000		Total—Vote 45	103,688,000	...	...	...
...	**82,460,000**	**20,991,000**	**237,000**	**103,688,000**		**Total Program—Budgetary**	**103,688,000**	...	...	...
						Competition Tribunal				
...	1,375,000	...	...	1,375,000	50	Program expenditures				
...	...	34,713	...	34,713	50a	Program expenditures				
...	...	...	110,600	110,600		Transfer from: TB Vote 10 (1)				
...	...	...	56,000	56,000		TB Vote 15 (1)				
...	1,375,000	34,713	166,600	1,576,313		Total—Vote 50	1,552,395	23,918	...	1,446,047
...	137,000	...	...	137,000	(S)	Contributions to employee benefit plans	137,000	...	...	135,000
...	**1,512,000**	**34,713**	**166,600**	**1,713,313**		**Total Program—Budgetary**	**1,689,395**	**23,918**	...	**1,581,047**
						Copyright Board				
...	1,665,000	...	...	1,665,000	55	Program expenditures				
...	...	421,750	...	421,750	55a	Program expenditures				
...	...	...	56,000	56,000		Transfer from TB Vote 15 (1)				
...	1,665,000	421,750	56,000	2,142,750		Total—Vote 55	1,817,493	325,257	...	1,624,125
...	216,000	...	...	216,000	(S)	Contributions to employee benefit plans	216,000	...	...	123,000
...	**1,881,000**	**421,750**	**56,000**	**2,358,750**		**Total Program—Budgetary**	**2,033,493**	**325,257**	...	**1,747,125**
						Economic Development Agency of Canada for the Regions of Quebec				
...	33,686,000	...	...	33,686,000	60	Operating expenditures				
...	...	1	...	1	60a	Transfer of $4,808,799 from Industry Vote 65				
...	...	1	...	1	60b	Transfer of $1,524,999 from Industry Vote 65				
...	...	...	6,333,798	6,333,798		Transfer from: Vote 65				
...	...	...	617,385	617,385		TB Vote 10 (1)				
...	...	...	1,338,000	1,338,000		TB Vote 15 (1)				
...	33,686,000	2	8,289,183	41,975,185		Total—Vote 60	40,326,217	1,648,968	...	32,003,393

...	273,402,000	...	...	273,402,000	65	Grants and contributions				
...	...	1	...	1	65a	Grants				
...	...	...	(6,333,798)	(6,333,798)		Transfer to Vote 60				
...	273,402,000	1	(6,333,798)	267,068,203		Total—Vote 65	175,142,559	91,925,644	...	149,450,168
...	30,000,000	(2,000,000)	(242,315)	27,757,685	(S)	Liabilities under the *Small Business Loans Act*	27,757,685	...	...	43,552,002
...	15,000,000	(6,000,000)	4,771,195	13,771,195	(S)	Liabilities under the *Canada Small Business Financing Act*	13,771,195	...	...	4,400,116
...	3,650,000	...	85,330	3,735,330	(S)	Contributions to employee benefit plans	3,735,330	...	...	3,660,000
25,000	...	...	9,945	34,945	(S)	Spending of proceeds from the disposal of surplus Crown assets	25,076	...	9,869	4,920
...	...	...	...	...		Appropriations not required for the current year	...	...	...	78,934
25,000	**355,738,000**	**(7,999,997)**	**6,579,540**	**354,342,543**		**Total Program—Budgetary**	**260,758,062**	**93,574,612**	**9,869**	**233,149,533**
						Enterprise Cape Breton Corporation				
...	36,574,000	...	...	36,574,000	70	Payments to the Enterprise Cape Breton Corporation				
...	...	3,000,000	...	3,000,000	70a	Payments to the Enterprise Cape Breton Corporation				
...	...	...	34,000	34,000		Transfer from TB Vote 15 (1)				
...	36,574,000	3,000,000	34,000	39,608,000		Total—Vote 70	37,608,000	2,000,000	...	33,614,000
...	**36,574,000**	**3,000,000**	**34,000**	**39,608,000**		**Total Program—Budgetary**	**37,608,000**	**2,000,000**	**...**	**33,614,000**
						National Research Council of Canada				
...	287,170,000	...	...	287,170,000	75	Operating expenditures				
...	...	6,783,099	...	6,783,099	75a	Transfer of $4,969,200 from Industry Vote 80				
...	...	588,091	...	588,091	75b	Operating expenditures				
...	...	...	4,969,200	4,969,200		Transfer from: Vote 80				
...	...	...	406,500	406,500		TB Vote 10 (1)				
...	...	...	14,045,000	14,045,000		TB Vote 15 (1)				
...	287,170,000	7,371,190	19,420,700	313,961,890		Total—Vote 75	310,871,027	3,090,863	...	289,832,176
...	66,284,000	...	...	66,284,000	80	Capital expenditures				
...	...	5,685,800	...	5,685,800	80b	Capital expenditures				
...	...	...	(4,969,200)	(4,969,200)		Transfer to Vote 75				
...	66,284,000	5,685,800	(4,969,200)	67,000,600		Total—Vote 80	66,983,113	17,487	...	61,143,696
...	133,614,000	...	...	133,614,000	85	Grants and contributions				
...	...	12,000,000	...	12,000,000	85a	Contributions				
...	...	4,339,000	...	4,339,000	85b	Contributions				
...	133,614,000	16,339,000	...	149,953,000		Total—Vote 85	149,784,296	168,704	...	148,431,563
					(S)	Spending of revenues pursuant to paragraph 5(1)(c) of the *National Research Council Act*:				
28,594,611	...	...	...	28,594,611		Unspent amount at beginning of year				
...	56,591,000	...	14,824,460	71,415,460		Amount received during the year				
28,594,611	56,591,000	...	14,824,460	100,010,071		Total	77,933,820	...	22,076,251	55,023,068

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	33,418,000	...	1,406,000	34,824,000	(S)	Contributions to employee benefit plans	34,824,000	...	...	36,666,000
18,853	...	...	846,406	865,259	(S)	Spending of proceeds from the disposal of surplus Crown assets	851,443	...	13,816	80,891
28,613,464	**577,077,000**	**29,395,990**	**31,528,366**	**666,614,820**		**Total Program—Budgetary**	**641,247,699**	**3,277,054**	**22,090,067**	**591,177,394**
						Natural Sciences and Engineering Research Council				
...	28,738,000	...	...	28,738,000	90	Operating expenditures				
...	...	989,300	...	989,300	90a	Operating expenditures				
...	...	25,000	...	25,000	90b	Operating expenditures				
...	...	...	105,000	105,000		Transfer from: TB Vote 10 (1)				
...	...	...	797,000	797,000		TB Vote 15 (1)				
...	28,738,000	1,014,300	902,000	30,654,300		Total—Vote 90	29,361,536	1,292,764	...	23,792,568
...	575,548,000	...	...	575,548,000	95	Grants				
...	...	5,695,850	...	5,695,850	95a	Grants				
...	...	1,239,000	...	1,239,000	95b	Grants				
...	575,548,000	6,934,850	...	582,482,850		Total—Vote 95	555,507,850	26,975,000	...	538,817,299
...	2,579,000	...	109,000	2,688,000	(S)	Contributions to employee benefit plans	2,688,000	...	...	2,343,000
...	...	...	5,659	5,659	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	5,659	...
...	...	...	2,067	2,067	(S)	Collection agency fees	2,067	...	...	...
...	**606,865,000**	**7,949,150**	**1,018,726**	**615,832,876**		**Total Program—Budgetary**	**587,559,453**	**28,267,764**	**5,659**	**564,952,867**
						Social Sciences and Humanities Research Council				
...	12,477,000	...	...	12,477,000	100	Operating expenditures				
...	...	1,967,400	...	1,967,400	100a	Operating expenditures				
...	...	45,000	...	45,000	100b	Operating expenditures				
...	...	...	41,000	41,000		Transfer from: TB Vote 10 (1)				
...	...	...	350,000	350,000		TB Vote 15 (1)				
...	12,477,000	2,012,400	391,000	14,880,400		Total—Vote 100	14,378,853	501,547	...	12,538,212

...	146,883,000	...	...	146,883,000	105	Grants				
...	...	9,570,000	...	9,570,000	105a	Grants				
...	...	200,555,000	...	200,555,000	105b	Grants				
...	146,883,000	210,125,000	...	357,008,000		Total—Vote 105	344,182,531	12,825,469	...	129,283,249
...	1,399,000	...	59,000	1,458,000	(S)	Contributions to employee benefit plans	1,458,000	...	...	1,217,779
...	...	...	1,837	1,837	(S)	Collection agency fees	1,837	...	...	25
...	**160,759,000**	**212,137,400**	**451,837**	**373,348,237**		**Total Program—Budgetary**	**360,021,221**	**13,327,016**	**...**	**143,039,265**
						Standards Council of Canada				
...	5,402,000	...	...	5,402,000	110	Payments to the Standards Council of Canada				
...	...	1,531,000	...	1,531,000	110a	Payments to the Standards Council of Canada				
...	...	...	11,000	11,000		Transfer from TB Vote 15 (1)				
...	5,402,000	1,531,000	11,000	6,944,000		Total—Vote 110	6,940,000	4,000	...	5,446,000
...	**5,402,000**	**1,531,000**	**11,000**	**6,944,000**		**Total Program—Budgetary**	**6,940,000**	**4,000**	**...**	**5,446,000**
						Statistics Canada				
...	485,650,000	...	...	485,650,000	115	Program expenditures				
...	...	21,891,151	...	21,891,151	115a	Program expenditures				
...	...	730,854	...	730,854	115b	Program expenditures				
...	...	...	194,000	194,000		Transfer from: TB Vote 10 (1)				
...	...	...	26,131,000	26,131,000		TB Vote 15 (1)				
...	485,650,000	22,622,005	26,325,000	534,597,005		Total—Vote 115	526,420,880	8,176,125	...	384,757,325
...	61,659,000	...	2,595,000	64,254,000	(S)	Contributions to employee benefit plans	64,254,000	...	...	65,196,000
...	...	...	46,131	46,131	(S)	Spending of proceeds from the disposal of surplus Crown assets	46,131	...	...	49,372
...	**547,309,000**	**22,622,005**	**28,966,131**	**598,897,136**		**Total Program—Budgetary**	**590,721,011**	**8,176,125**	**...**	**450,002,697**
						Western Economic Diversification				
...	38,551,000	...	...	38,551,000	120	Operating expenditures				
...	...	241,051	...	241,051	120a	Transfer of $3,000,000 from Industry Vote 125				
...	...	1	...	1	120b	Transfer of $4,157,199 from Industry Vote 125				
...	...	...	7,157,199	7,157,199		Transfer from: Vote 125				
...	...	...	1,127,000	1,127,000		TB Vote 10 (1)				
...	...	...	1,405,000	1,405,000		TB Vote 15 (1)				
...	38,551,000	241,052	9,689,199	48,481,251		Total—Vote 120	45,084,151	3,397,100	...	41,955,827
...	223,428,000	...	...	223,428,000	125	Grants and contributions				
...	...	1	...	1	125b	Grants and contributions				
...	...	...	(7,157,199)	(7,157,199)		Transfer to Vote 120				
...	223,428,000	1	(7,157,199)	216,270,802		Total—Vote 125	178,009,486	38,261,316	...	142,420,382
...	15,000,000	4,000,000	(1,644,659)	17,355,341	(S)	Liabilities under the *Small Business Loans Act*	17,355,341	...	...	23,515,470

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
	As shown in									
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	3,000,000	2,000,000	1,429,787	6,429,787	(S)	Liabilities under the *Canada Small Business Financing Act*	6,429,787	...	...	1,518,157
...	4,468,000	...	188,000	4,656,000	(S)	Contributions to employee benefit plans	4,656,000	...	...	4,588,000
422	...	...	4,846	5,268	(S)	Spending of proceeds from the disposal of surplus Crown assets	422	...	4,846	12,347
...	...	...	48,688	48,688	(S)	Refunds of amounts credited to revenues in previous years	48,688	...	...	29,592
...	...	...	2,722	2,722	(S)	Collection agency fees	2,722	...	...	6,836
422	**284,447,000**	**6,241,053**	**2,561,384**	**293,249,859**		**Total Program—Budgetary**	**251,586,597**	**41,658,416**	**4,846**	**214,046,611**
						Total Ministry—				
86,854,961	**4,569,830,122**	**572,551,364**	**98,967,765**	**5,328,204,212**		**Budgetary**	**4,907,530,139**	**342,616,661**	**78,057,412**	**4,077,432,127**
855,627,000	**800,000**	**...**	**...**	**856,427,000**		**Non-budgetary**	**...**	**800,000**	**855,627,000**	**65,000,000**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Micro-economic policy	43,796,509	41,701,466	...	...	162,435,278	162,435,277	...	...	...	...	206,231,787	204,136,743
Marketplace rules and services	318,320,178	253,259,091	...	...	1,729,725	1,729,725	122,051,531	121,711,651	...	...	197,998,372	133,277,165
Industry sector development—												
Budgetary	258,402,471	260,382,929	...	...	768,241,525	708,789,764	6,975,070	6,975,070	...	...	1,019,668,926	962,197,623
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...
Corporate and management services	119,517,171	109,928,590	...	...	...	...	...	...	...	...	119,517,171	109,928,590
Sub-total—												
Budgetary	740,036,329	665,272,076	...	...	932,406,528	872,954,766	129,026,601	128,686,721	...	...	1,543,416,256	1,409,540,121
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...
Revenues netted against expenditures	(129,026,601)	(128,686,721)	...	...	...	...	(129,026,601)	(128,686,721)	...	...	...	...
Total Department—												
Budgetary	**611,009,728**	**536,585,355**	...	...	**932,406,528**	**872,954,766**	...	...	...	...	**1,543,416,256**	**1,409,540,121**
Non-budgetary	...	...	...	...	...	...	...	...	**2,750,000**	...	**2,750,000**	...
Atlantic Canada Opportunities Agency												
Development	61,528,574	58,339,091	...	...	275,647,357	239,983,062	...	...	...	...	337,175,931	298,322,153
Corporate administration	19,928,803	19,683,047	...	...	...	...	...	...	...	...	19,928,803	19,683,047
Total Program—Budgetary	**81,457,377**	**78,022,138**	...	...	**275,647,357**	**239,983,062**	...	...	...	...	**357,104,734**	**318,005,200**
Business Development Bank of Canada—												
Non-budgetary	...	...	...	...	...	...	...	...	**853,677,000**	...	**853,677,000**	...
Canadian Space Agency												
Space knowledge, applications and industry development	124,969,514	122,387,899	196,316,991	166,699,957	49,799,183	47,044,031	...	...	...	...	371,085,688	336,131,887
Total Program—Budgetary	**124,969,514**	**122,387,899**	**196,316,991**	**166,699,957**	**49,799,183**	**47,044,031**	...	...	...	...	**371,085,688**	**336,131,887**
Canadian Tourism Commission—												
Budgetary	**103,688,000**	**103,688,000**	...	...	...	...	...	...	...	...	**103,688,000**	**103,688,000**
Competition Tribunal—												
Budgetary	**1,713,313**	**1,689,395**	...	...	...	...	...	...	...	...	**1,713,313**	**1,689,395**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Copyright Board—Budgetary	**2,358,750**	**2,033,493**	...	...	...	...	...	...	...	...	**2,358,750**	**2,033,493**
Economic Development Agency of Canada for the Regions of Quebec												
Promotion of the economic development of the regions of Quebec	45,745,460	44,086,623	...	...	308,597,083	216,671,439	...	...	...	...	354,342,543	260,758,062
Total Program—Budgetary	**45,745,460**	**44,086,623**	...	...	**308,597,083**	**216,671,439**	...	...	...	...	**354,342,543**	**260,758,062**
Enterprise Cape Breton Corporation—Budgetary	**39,608,000**	**37,608,000**	...	...	...	...	...	...	...	...	**39,608,000**	**37,608,000**
National Research Council of Canada												
Research and technology innovation	279,220,497	247,739,520	74,369,046	78,507,061	52,601,387	52,601,387	...	...	...	...	406,190,930	378,847,968
Support for innovation and the national science and technology infrastructure	84,046,250	73,400,726	1,956,273	2,556,271	96,395,613	96,391,921	...	...	...	...	182,398,136	172,348,918
Program management	68,396,882	85,342,453	8,672,872	3,917,372	956,000	790,988	...	...	...	...	78,025,754	90,050,813
Total Program—Budgetary	**431,663,629**	**406,482,699**	**84,998,191**	**84,980,704**	**149,953,000**	**149,784,296**	...	...	...	...	**666,614,820**	**641,247,699**
Natural Sciences and Engineering Research Council												
Support of research and scholarship	33,350,026	32,051,603	...	...	582,482,850	555,507,850	...	...	...	...	615,832,876	587,559,453
Total Program—Budgetary	**33,350,026**	**32,051,603**	...	...	**582,482,850**	**555,507,850**	...	...	...	...	**615,832,876**	**587,559,453**
Social Sciences and Humanities Research Council												
Support of research and scholarship	16,340,237	15,838,690	...	...	357,008,000	344,182,531	...	...	...	...	373,348,237	360,021,221
Total Program—Budgetary	**16,340,237**	**15,838,690**	...	...	**357,008,000**	**344,182,531**	...	...	...	...	**373,348,237**	**360,021,221**

Standards Council of Canada— Budgetary	**6,944,000**	**6,940,000**	...	...	...	...	...	...	...	...	**6,944,000**	**6,940,000**
Statistics Canada												
Economic and social statistics	457,185,976	442,681,189	...	...	561,000	560,800	75,545,000	74,112,163	...	...	382,201,976	369,129,826
Census of population statistics	229,040,160	235,218,446	...	...	...	...	12,345,000	13,627,261	...	...	216,695,160	221,591,185
Sub-total	686,226,136	677,899,635	...	...	561,000	560,800	87,890,000	87,739,424	...	...	598,897,136	590,721,011
Revenues netted against expenditures	(87,890,000)	(87,739,424)	...	...	...	...	(87,890,000)	(87,739,424)	...	...	...	...
Total Program—Budgetary	**598,336,136**	**590,160,211**	...	...	**561,000**	**560,800**	...	...	...	...	**598,897,136**	**590,721,011**
Western Economic Diversification— Budgetary	**49,725,187**	**46,323,241**	**3,468,742**	**3,468,742**	**240,055,930**	**201,794,614**	...	...	...	...	**293,249,859**	**251,586,597**
Total Ministry—												
Budgetary	**2,146,909,357**	**2,023,897,347**	**284,783,924**	**255,149,403**	**2,896,510,931**	**2,628,483,389**	...	...	...	...	**5,328,204,212**	**4,907,530,139**
Non-budgetary	...	...	...	...	...	...	...	...	**856,427,000**	...	**856,427,000**	...

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Micro-economic policy				
...	1,000,000	...	...	1,000,000	Grant to the Canada-Israel Industrial Research and Development Foundation	1,000,000	...	...	1,000,000
...	...	6,520,000	18,480,000	25,000,000	Grant to the Canadian Institute for Advanced Research	25,000,000	...	...	...
...	...	125,000,000	...	125,000,000	Grant to La Fondation Pierre Elliott Trudeau/The Pierre Elliott Trudeau Foundation	125,000,000	...	...	...
...	1,000,000	131,520,000	18,480,000	151,000,000		151,000,000	...	...	1,000,000
					Marketplace rules and services				
...	45,000	...	...	45,000	Grant to the Radio Advisory Board of Canada	45,000	...	...	45,000
					Industry sector development				
...	...	...	110,000,000	110,000,000	Grant to the Canadian Network for the advancement of research, industry and education	110,000,000	...	...	...
...	...	...	7,500,000	7,500,000	Grant to the Canadian Youth Business Foundation	7,500,000	...	...	...
...	...	...	6,000,000	6,000,000	Grant to Shad International	6,000,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	140,000,000
...	...	...	123,500,000	123,500,000		123,500,000	...	...	140,000,000
...	**1,045,000**	**131,520,000**	**141,980,000**	**274,545,000**	**Total—Grants**	**274,545,000**	**...**	**...**	**141,045,000**
					Contributions				
					Micro-economic policy				
...	6,808,000	...	(1,319,398)	5,488,602	Contribution to the International Telecommunications Union, Geneva, Switzerland	5,488,602	...	...	5,124,093
...	2,400,000	...	(450,698)	1,949,302	Contributions under the Canada Community Investment Plan	1,949,301	1	...	2,419,578
...	100,000	...	29,504	129,504	Contributions under the Small Business Infrastructure Initiative Pilots	129,504	...	...	215,000
...	3,490,000	...	...	3,490,000	Contribution to the Canadian Institute for Advanced Research	3,490,000	...	...	3,490,000
...	550,000	...	(172,130)	377,870	Contribution to Internal Trade Secretariat	377,870	...	...	420,616
...	13,348,000	...	(1,912,722)	11,435,278		11,435,277	1	...	11,669,287
					Marketplace rules and services				
...	1,690,000	...	(5,275)	1,684,725	Contributions to various organizations working in the consumer interest	1,684,725	...	...	1,000,000

					Industry sector development				
...	22,778,000	...	(10,353,000)	12,425,000	Contribution to the Canadian Network for the advancement of research, industry and education	12,425,000	...	...	5,660,000
...	20,060,000	2,150,000	(600,013)	21,609,987	Contributions under the Community futures program	21,609,987	...	...	15,059,987
...	10,000,000	...	(10,000,000)	...	(S) Insurance payments under the Enterprise development program and guarantees under the Industrial and regional development program	...	...	...	...
...	34,291,000	...	39,673	34,330,673	Contributions under the Aboriginal business Canada program	34,069,673	261,000	...	32,360,623
...	47,800,000	8,700,000	100,000	56,600,000	Contributions under the Northern Ontario Development Fund	56,600,000	...	...	31,333,637
...	49,000,000	12,000,000	(7,341,432)	53,658,568	(S) Liabilities under the *Small Business Loans Act*	53,658,568	...	...	75,732,741
...	11,000,000	8,000,000	1,833,969	20,833,969	(S) Liabilities under the *Canada Small Business Financing Act*	20,833,969	...	...	8,778,680
...	356,813,000	2,865,991	588,972	360,267,963	Contributions under the Technology partnerships Canada program	319,656,677	40,611,286	...	262,869,901
...	1,805,000	...	(1,804,999)	1	Contributions under Canada/Quebec Agreement on Industrial Development	1	...	...	4,127,976
...	47,003,000	9,300,000	(6,873,251)	49,429,749	Contributions under the SchoolNet/Community access program	49,429,534	215	...	50,152,237
...	345,000	...	(28,663)	316,337	Contributions under the Information highway, science and entrepreneurship camps program	316,336	1	...	345,000
...	22,400,000	...	(7,957,486)	14,442,514	Contributions under the Smart communities program	14,442,513	1	...	5,874,580
...	1,000,000	...	(36,500)	963,500	Contribution to the Industrial Research and Development Institute	963,499	1	...	991,059
...	133,000,000	...	(113,383,984)	19,616,016	Contributions under the Infrastructure Canada program	1,037,608	18,578,408	...	...
...	...	...	232,248	232,248	Contributions under the Structured Financing Facilities	232,248	...	...	...
...	...	...	15,000	15,000	Contributions under the Supply Chain Management Project	14,151	849	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	1,301,243
...	757,295,000	43,015,991	(155,569,466)	644,741,525		585,289,764	59,451,761	...	494,587,664
...	**772,333,000**	**43,015,991**	**(157,487,463)**	**657,861,528**	**Total—Contributions**	**598,409,766**	**59,451,762**	**...**	**507,256,951**
					Departmental Summary by Business Line				
...	14,348,000	131,520,000	16,567,278	162,435,278	Micro-economic policy	162,435,277	1	...	12,669,287
...	1,735,000	...	(5,275)	1,729,725	Marketplace rules and services	1,729,725	...	...	1,045,000
...	757,295,000	43,015,991	(32,069,466)	768,241,525	Industry sector development	708,789,764	59,451,761	...	634,587,664
...	**773,378,000**	**174,535,991**	**(15,507,463)**	**932,406,528**	**Total Department**	**872,954,766**	**59,451,762**	**...**	**648,301,951**
					Atlantic Canada Opportunities Agency				
					Grants				
					Development				
...	2,000,000	...	...	2,000,000	Grants to non-profit organizations to promote economic cooperation and development	1,905,044	94,956	...	675,151
...	3,000,000	...	...	3,000,000	Grant to the Atlantic Investment Fund	...	3,000,000	...	3,000,000
...	**5,000,000**	**...**	**...**	**5,000,000**	**Total—Grants**	**1,905,044**	**3,094,956**	**...**	**3,675,151**

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Contributions				
					Development				
...	241,270,000	...	(8,875,865)	232,394,135	Contributions under programs aimed at stimulating economic regional development in Atlantic Canada relating to small and medium-sized businesses and industries, and other regional development programs and activities	216,165,134	16,229,001	...	205,409,171
...	30,803,000	...	...	30,803,000	Contributions to the Atlantic provinces under the Infrastructure Canada program	14,462,662	16,340,338	...	...
...	5,000,000	(1,000,000)	1,946,783	5,946,783	(S) Liabilities in Atlantic Canada under the *Small Business Loans Act*	5,946,783	...	...	6,545,279
...	2,000,000	(1,000,000)	497,135	1,497,135	(S) Liabilities under the *Canada Small Business Financing Act*	1,497,135	...	...	229,853
...	1,000,000	(940,000)	(53,696)	6,304	(S) Liabilities for loan or credit insurance pursuant to the *Government Organization Act, Atlantic Canada, 1987*	6,304	...	...	...
...	**280,073,000**	**(2,940,000)**	**(6,485,643)**	**270,647,357**	**Total—Contributions**	**238,078,018**	**32,569,339**	**...**	**212,184,303**
...	**285,073,000**	**(2,940,000)**	**(6,485,643)**	**275,647,357**	**Total Program**	**239,983,062**	**35,664,295**	**...**	**215,859,454**
					Canadian Space Agency				
					Grants				
					Space knowledge, applications and industry development				
...	340,000	...	(251,250)	88,750	Grants for space research partnerships	87,500	1,250	...	137,500
...	150,000	...	(70,409)	79,591	Grants for scholarships for space-related research	79,590	1	...	186,140
...	100,000	...	(65,606)	34,394	Grants for postdoctoral fellowships	34,393	1	...	52,663
...	175,000	1	99,999	275,000	International Space University	275,000	...	...	175,000
...	50,000	...	(41,564)	8,436	Grants for the Youth awareness program	8,436	...	...	18,674
...	400,000	1	99,999	500,000	Joint Canadian Space Agency (CSA)/Networks of centres of excellence research program	500,000	...	...	400,000
...	**1,215,000**	**2**	**(228,831)**	**986,171**	**Total—Grants**	**984,919**	**1,252**	**...**	**969,977**
					Contributions				
					Space knowledge, applications and industry development				
...	500,000	...	(200,000)	300,000	Space science enhancement program	251,667	48,333	...	353,742
...	2,300,000	...	(171,819)	2,128,181	Contribution to the Environmental satellite development program (ENVISAT) of the European Space Agency (ESA)	1,531,566	596,615	...	2,744,362
...	5,665,000	...	(123,904)	5,541,096	Contribution to the Advanced research in telecommunications systems program (ARTES) of the ESA	5,541,096	...	...	5,334,302

...	5,843,000	...	(510,835)	5,332,165	Contribution to the general budget of the ESA	5,332,165	...	...	4,976,000
...	146,000	...	41,564	187,564	Contributions for the Youth awareness program	181,864	5,700	..	468,726
...	26,000,000	...	...	26,000,000	Contributions to Payload flight demonstration program	26,000,000	...	...	12,000,000
...	6,667,000	...	(1,333,725)	5,333,275	Contribution to the Earth observation program (EOP) of the ESA	3,534,001	1,799,274	...	3,159,981
...	135,000	...	(97,296)	37,704	Contribution to Data relay and technology mission program (DRTM) of the ESA	37,704	...	...	913,645
...	1,500,000	...	1,072,890	2,572,890	Contribution to Galileosat program definition phase of ESA	2,567,662	5,228	...	...
...	...	...	1,380,137	1,380,137	Contribution to the Earth observation preparatory program of ESA (EOPP)	1,081,387	298,750	...	1,273,096
...	...	...	...	...	Items not required for the current year	...	...	...	411,564
...	**48,756,000**	**...**	**57,012**	**48,813,012**	**Total—Contributions**	**46,059,112**	**2,753,900**	**...**	**31,635,418**
...	**49,971,000**	**2**	**(171,819)**	**49,799,183**	**Total Program**	**47,044,031**	**2,755,152**	**...**	**32,605,395**
					Economic Development Agency of Canada for the Regions of Quebec				
					Grants				
					Promotion of the economic development of the regions of Quebec				
...	300,000	...	...	300,000	Grants under the Innovation development entrepreneurship and access program (IDEA) for small and medium businesses	94,500	205,500	...	201,723
...	10,000,000	1	2,999,999	13,000,000	Grant to the Quebec Port Authority for construction of a cruise ship terminal and Pointe-à-Carcy improvements	13,000,000	...	...	3,000,000
...	...	...	...	...	Items not required for the current year	...	...	...	5,000,000
...	**10,300,000**	**1**	**2,999,999**	**13,300,000**	**Total—Grants**	**13,094,500**	**205,500**	**...**	**8,201,723**
					Contributions				
					Promotion of the economic development of the regions of Quebec				
...	9,428,000	...	5,158,951	14,586,951	Contributions to the province of Quebec under the Canada Infrastructure Works Agreement	5,158,951	9,428,000	...	10,024,032
...	30,000,000	(2,000,000)	(242,315)	27,757,685	(S) Liabilities under the *Small Business Loans Act*	27,757,685	...	...	43,552,002
...	53,719,000	...	(6,318,072)	47,400,928	Contributions under the Innovation development entrepreneurship and access program (IDEA) for small and medium businesses	47,400,928	...	...	50,980,436
...	25,500,000	...	(3,097,447)	22,402,553	Contributions under the Community futures program	22,402,553	...	...	25,751,853
...	2,550,000	...	386,437	2,936,437	Special fund for the economic development and adjustment of Quebec fishing communities	2,936,437	...	...	2,697,310
...	83,000,000	...	(4,188,007)	78,811,993	Contributions under the Regional strategic initiative program	66,383,791	12,428,202	...	51,794,814
...	15,000,000	(6,000,000)	4,771,195	13,771,195	(S) Liabilities under the *Canada Small Business Financing Act*	13,771,195	...	...	4,400,116

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	2,500,000	...	(1,506,637)	993,363	Contributions under the Canadian support program for the economy of Gaspé and the Îles-de-la-Madeleine	993,363	...	...	...
...	86,405,000	...	230,978	86,635,978	Contributions to the province of Quebec under the Infrastructure Canada program	16,772,036	69,863,942	...	...
...	**308,102,000**	**(8,000,000)**	**(4,804,917)**	**295,297,083**	**Total—Contributions**	**203,576,939**	**91,720,144**	**...**	**189,200,563**
...	**318,402,000**	**(7,999,999)**	**(1,804,918)**	**308,597,083**	**Total Program**	**216,671,439**	**91,925,644**	**...**	**197,402,286**
					National Research Council of Canada				
					Grants				
					Program management				
...	**956,000**	**...**	**...**	**956,000**	International affiliations	**790,988**	**165,012**	**...**	**899,699**
					Contributions				
					Research and technology innovation				
...	3,268,000	680,000	305,126	4,253,126	Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	4,253,126	...	...	4,104,449
...	40,000,000	...	...	40,000,000	Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of the TRIUMF project	40,000,000	...	...	39,000,000
...	1,192,000	...	(2,739)	1,189,261	Particle Physics and Astronomy Research Council of the United Kingdom in support of the James Clerk Maxwell Telescope	1,189,261	...	...	1,148,548
...	1,200,000	3,659,000	300,000	5,159,000	National Science Foundation of the United States in support of the construction and operation of the Gemini telescopes	5,159,000	...	...	5,347,590
...	2,000,000	...	...	2,000,000	University of Saskatchewan in support of the construction of the Canadian Light Source Synchrotrom Facility	2,000,000	...	...	2,000,000
...	47,660,000	4,339,000	602,387	52,601,387		52,601,387	...	...	51,600,587
					Support for innovation and the national science and technology infrastructure				
...	68,998,000	12,000,000	(12,834,215)	68,163,785	Contributions to Canadian firms to develop, adapt and exploit technology	68,160,093	3,692	...	67,896,327
...	16,000,000	...	12,231,828	28,231,828	Contributions to organizations to provide technological and research assistance to Canadian industry	28,231,828	...	...	28,034,950
...	84,998,000	12,000,000	(602,387)	96,395,613		96,391,921	3,692	...	95,931,277
...	**132,658,000**	**16,339,000**	**...**	**148,997,000**	**Total—Contributions**	**148,993,308**	**3,692**	**...**	**147,531,864**

					Program Summary by Business Line				
...	47,660,000	4,339,000	602,387	52,601,387	Research and technology innovation	52,601,387	...	...	51,600,587
...	84,998,000	12,000,000	(602,387)	96,395,613	Support for innovation and the national science and technology infrastructure	96,391,921	3,692	...	95,931,277
...	956,000	...	...	956,000	Program management	790,988	165,012	...	899,699
...	**133,614,000**	**16,339,000**	**...**	**149,953,000**	**Total Program**	**149,784,296**	**168,704**	**...**	**148,431,563**
					Natural Sciences and Engineering Research Council				
					Grants				
					Support of research and scholarship				
...	575,548,000	6,934,850	...	582,482,850	Grants and scholarships	555,507,850	26,975,000	...	538,817,299
...	**575,548,000**	**6,934,850**	**...**	**582,482,850**	**Total Program**	**555,507,850**	**26,975,000**	**...**	**538,817,299**
					Social Sciences and Humanities Research Council				
					Grants				
					Support of research and scholarship				
...	146,883,000	210,125,000	...	357,008,000	Grants and scholarships	344,182,531	12,825,469	...	129,283,249
...	**146,883,000**	**210,125,000**	**...**	**357,008,000**	**Total Program**	**344,182,531**	**12,825,469**	**...**	**129,283,249**
					Statistics Canada				
					Contributions				
					Economic and social statistics				
					Contribution under the Health information program				
...	561,000	...	...	561,000	Contribution under the Health information program	560,800	200	...	560,800
...	**561,000**	**...**	**...**	**561,000**	**Total Program**	**560,800**	**200**	**...**	**560,800**
					Western Economic Diversification				
					Grants				
...	5,000,000	...	(5,000,000)	...	Grants for the Western diversification program	...	...	...	...
...	...	1	9,999,999	10,000,000	Grant to the British Columbia Cancer Foundation—Genome Sequence Centre	10,000,000	...	...	...
...	**5,000,000**	**1**	**4,999,999**	**10,000,000**	**Total—Grants**	**10,000,000**	**...**	**...**	**...**
					Contributions				
...	118,101,000	...	9,378,144	127,479,144	Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic development in Western Canada	127,479,144	...	...	123,880,413

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
...	7,600,000	...	(4,805,000)	2,795,000	Contributions to western small and medium-sized enterprises in strategic growth industries through the establishment of specialized loan/investment funds, on commercial terms, in cooperation with private and public sector providers of debt/equity capital	2,795,000	...	...	6,045,000
...	8,027,000	...	...	8,027,000	Contributions to the western provinces under the Canada Infrastructure Works Agreements	6,137,215	1,889,785	...	5,819,680
...	84,700,000	...	(27,264,530)	57,435,470	Contributions to the western provinces under the Infrastructure Canada program	21,063,939	36,371,531	...	310,289
...	15,000,000	4,000,000	(1,644,659)	17,355,341	(S) Liabilities under the *Small Business Loans Act*	17,355,341	...	...	23,515,470
...	3,000,000	2,000,000	1,429,787	6,429,787	(S) Liabilities under the *Canada Small Business Financing Act*	6,429,787	...	...	1,518,157
...	...	...	10,534,188	10,534,188	Contributions for Red River flood protection program	10,534,188	...	...	6,365,000
...	**236,428,000**	**6,000,000**	**(12,372,070)**	**230,055,930**	**Total—Contributions**	**191,794,614**	**38,261,316**	**...**	**167,454,009**
...	**241,428,000**	**6,000,001**	**(7,372,071)**	**240,055,930**	**Total Program**	**201,794,614**	**38,261,316**	**...**	**167,454,009**
...	**2,524,858,000**	**402,994,845**	**(31,341,914)**	**2,896,510,931**	**Total Ministry**	**2,628,483,389**	**268,027,542**	**...**	**2,078,716,006**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Marketplace rules and services			
Bankruptcy	26,450,750	26,450,750	19,328,379
Corporations	8,606,767	8,606,767	...
Competition Bureau	7,594,014	7,594,014	8,464,995
Canadian Intellectual Property Office Revolving Fund	79,400,000	79,060,120	76,608,153
	122,051,531	121,711,651	104,401,527
Industry sector development	6,975,070	6,975,070	6,498,243
Total Department—Budgetary	**129,026,601**	**128,686,721**	**110,899,770**
Statistics Canada			
Budgetary (respendable revenues)			
Economic and social statistics	75,545,000	74,112,163	68,710,320
Census of population statistics	12,345,000	13,627,261	10,795,417
Total Program—Budgetary	**87,890,000**	**87,739,424**	**79,505,737**
Total Ministry—Budgetary	**216,916,601**	**216,426,145**	**190,405,507**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	...	1,040,939
Total tax revenues	**...**	**1,040,939**
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Business Development Bank of Canada—Dividends	13,843,500	8,888,860
Atlantic Development Board carry-over projects	31,746	62,307
Atlantic Provinces Power Development Act	3,079,316	3,533,472
Other accounts—		
Other dividends	...	12,300
	16,954,562	12,496,939
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	807,507	3,073,285
Repayable contributions	70,942,133	95,485,176
Adjustments to prior year's payables	4,652,966	11,675,851
	76,402,606	110,234,312
Sales of goods and services—		
Rights and privileges—		
User fees—Deferred revenues	212,364,800	...
Royalties	3,174,143	2,950,719
Licence fees	298,466,340	...
Corporations operations	...	11,873,174
Licences	...	1,305,756
Textile label registration	...	114,422
Laboratory and inspection fees, electricity and gas, weights and measures and other inspection fees	...	3,361,368
Lobbyists registrations operations	...	2,925
Non general radio service	...	91,211,535
	514,005,283	*110,819,899*
Services of a regulatory nature—		
Services of a regulatory nature and inspection fees	*3,080,003*	...
Sales of goods and information products—		
Sales of goods and information products inside government	18,800	...
Sales of goods and information products outside government	2,450	...
Sundries	...	2,640
	21,250	*2,640*

Revenues—*Continued*

	Current year	Previous year
	$	$
Other fees and charges—		
Certification, testing and labelling	6,908,569	9,264,647
Fees from *Small Business Loans Act*	24,856,455	33,139,036
User charges	51,447,834	...
User charges—Deferred revenues	4,163,788	...
Respendable revenues	(50,435,836)	...
Other non-tax revenue	116,596	...
Sundries	4,789	13,081
	37,062,195	*42,416,764*
	554,168,731	153,239,303
Proceeds from the disposal of surplus Crown assets	316,868	339,980
Miscellaneous non-tax revenues—		
Fines—		
Bankruptcy and Insolvency Act	...	76,073
Competition Act and consumer products (various acts)	...	4,170,416
Copyright Act	...	77,122
Radiocommunication Act	...	34,082
Fines, electricity and gas, weights and measures acts	...	63,277
Railway mortgages and sales agreements	...	60,855
Accounts receivable	(8,000)	...
Loans—		
Recoverable payments to persons	4,232,557	...
Recoverable subsidy payments to industry	27,579,443	...
Recoverable payments to industry—Capital assistance	29,371,098	...
Miscellaneous revenues from fines	2,466,898	...
Assistance to persons to encourage employment	3,047,328	...
Other transfers to individuals contingently recoverable	530,378	...
Payments to industry under loan guarantees	75,736,124	...
Transfers of other non-recoverable subsidy payments to industry	7,159,105	...
Contingently recoverable subsidy payments to industry	104,980,506	...
Contingently recoverable payments to industry for capital assistance	16,004,398	...
Other transfers to industry	1,734,050	...
Other transfers to non-profit organisations	184,600	...
Interest on overdue accounts receivables	3,294,604	...
Sundries	238,089	889,262
	276,551,178	5,371,087
Total non-tax revenues	**924,393,945**	**281,681,621**
Total Department	**924,393,945**	**282,722,560**

	Current year	Previous year
	$	$
Atlantic Canada Opportunities Agency		
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Special areas and highways agreement	76,462	92,510
Comprehensive development plan agreement	238,602	295,552
	315,064	388,062
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	881,770	760,503
Sales of goods and services—		
Other fees and charges	4,522,145	8,027,867
Proceeds from the disposal of surplus Crown assets	51,906	10,294
Miscellaneous non-tax revenues—		
Contribution recoveries (loans, advances and accounts receivables)	49,054,168	47,552,322
Recognition of revenues on accounts receivables	2,736,051	3,725,096
Interest and other charges to clients	651,842	...
Sundries	146,893	908,630
	52,588,954	52,186,048
Total Program	**58,359,839**	**61,372,774**
Canadian Space Agency		
Tax revenues—		
Goods and services tax	...	57,018
Total tax revenues	**...**	**57,018**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	190,639	203,003
Adjustments to prior year's payables	256,808	2,907,855
	447,447	3,110,858
Sales of goods and services—		
Rights and privileges—		
Royalties revenues	2,921,069	2,194,817
Services of a non-regulatory nature	941,485	...
Other fees and charges	...	925,506
	3,862,554	3,120,323

Revenues—*Continued*

	Current year	Previous year
	$	$
Proceeds from the disposal of surplus Crown assets	4,128	5,074
Miscellaneous non-tax revenues	52,088	64,936
Total non-tax revenues	**4,366,217**	**6,301,191**
Total Program	**4,366,217**	**6,358,209**
Competition Tribunal		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	27,904	...
Miscellaneous non-tax revenues	...	11,108
Total Program	**27,904**	**11,108**
Copyright Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	120
Adjustments to prior year's payables	...	7
	...	127
Sales of goods and services—		
Other fees and charges	...	5
Miscellaneous non-tax revenues	81	...
Total Program	**81**	**132**
Economic Development Agency of Canada for the Regions of Quebec		
Non-tax revenues—		
Return on investments—		
Other—Hexavision Technologies Inc	...	102,715
Refunds of previous years' expenditures—		
Repayment of recoverable contributions	...	30,973,347
Refunds of previous years' expenditures	...	446,846
Adjustments to prior year's payables	...	1,137,879
	...	32,558,072
Sales of goods and services—		
Other fees and charges—		
Loans guarantee	16,041,126	30,167,654

	Current year	Previous year
	$	$
Proceeds from the disposal of surplus Crown assets	9,945	25,356
Miscellaneous non-tax revenues—		
Refunds of previous years' expenditures	400,357	385,057
Repayment of recoverable contributions	32,939,373	...
Other refunds	173,453	...
	33,513,183	385,057
Total Program	**49,564,254**	**63,238,854**
National Research Council of Canada		
Tax revenues—		
Goods and services tax	...	1,963,486
Total tax revenues	**...**	**1,963,486**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Repayment for goods and services not provided and other miscellaneous refunds	928,965	602,602
Adjustments to prior year's payables	3,294,855	...
	4,223,820	602,602
Sales of goods and services—		
Rights and privileges—		
Pursuant to paragraph 5(1)(e) of the *National Research Council Act*	*5,146,441*	...
Lease and use of public property—		
Pursuant to paragraph 5(1)(e) of the *National Research Council Act*	*2,147,034*	...
Services of a non-regulatory nature—		
Pursuant to paragraph 5(1)(e) of the *National Research Council Act*	*4,954,018*	...
Sales of goods and information products—		
Pursuant to paragraph 5(1)(e) of the *National Research Council Act*	*5,724,867*	*12,515,436*
Other fees and charges—		
Pursuant to paragraph 5(1)(e) of the *National Research Council Act*	44,361,938	55,087,964
Sundries	14,269,503	...
	58,631,441	*55,087,964*
	76,603,801	67,603,400

Revenues—*Continued*

	Current year	Previous year
	$	$
Proceeds from the disposal of surplus Crown assets	846,406	74,744
Miscellaneous non-tax revenues	...	16,298
Total non-tax revenues	**81,674,027**	**68,297,044**
Total Program	**81,674,027**	**70,260,530**
Natural Sciences and Engineering Research Council		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Repayment of grants and scholarships	1,121,473	481,274
Adjustments to prior year's payables	192,813	120,473
	1,314,286	601,747
Sales of goods and services—		
Other fees and charges	80	25
Proceeds from the disposal of surplus Crown assets	5,659	...
Total Program	**1,320,025**	**601,772**
Social Sciences and Humanities Research Council		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds—Transfer payments	407,341	349,103
Refunds—Goods and services	...	430
Adjustments to prior year's payables	(42,112)	(117,309)
	365,229	232,224
Sales of goods and services—		
Other fees and charges	108	110
Total Program	**365,337**	**232,334**
Statistics Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	146,702	103,456
Adjustments to prior year's payables	...	175,871
	146,702	279,327
Proceeds from the disposal of surplus Crown assets	46,131	49,372
Miscellaneous non-tax revenues	815,501	2,566,786
Total Program	**1,008,334**	**2,895,485**

	Current year	Previous year
	$	$
Western Economic Diversification		
Tax revenues—		
Goods and services tax	...	57
Total tax revenues	...	57
Non-tax revenues—		
Refunds of previous years' expenditures—		
Repayable contributions	16,159,946	23,112,781
Refund contributions	168,827	894,854
Recoveries of *Small Business Loans Act* losses	7,040	239,138
Refunds—Operating	101,357	209,374
Adjustments to prior year's payables	2,000,173	1,963,113
	18,437,343	26,419,260
Sales of goods and services—		
Services of a regulatory nature—		
Service fees—		
Small Business Loans Act	13,759,328	12,917,922
Canada Small Business Financing Act	12,638,564	12,467,719
	26,397,892	25,385,641
Proceeds from the disposal of surplus Crown assets	4,846	12,398
Miscellaneous non-tax revenues—		
Interest on repayable contributions	2,621,615	3,362,650
Rescheduling—Compensatory payments on repayable contributions	502,679	177,486
Sundries	25,605	60,943
	3,149,899	3,601,079
Total non-tax revenues	**47,989,980**	**55,418,378**
Total Program	**47,989,980**	**55,418,435**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Ministry Summary		
Tax revenues—		
Goods and services tax	...	3,061,500
Total tax revenues	...	3,061,500
Non-tax revenues—		
Return on investments	17,269,626	12,987,716
Refunds of previous years' expenditures	102,247,107	174,799,032
Sales of goods and services	681,596,437	287,544,328
Proceeds from the disposal of surplus Crown assets	1,285,889	517,218
Miscellaneous non-tax revenues	366,670,884	64,202,399
Total non-tax revenues	1,169,069,943	540,050,693
Total Ministry	**1,169,069,943**	**543,112,193**

(1) Interest unless otherwise indicated.

SECTION 15

2001-2002

PUBLIC ACCOUNTS OF CANADA

Justice

Department

Canadian Human Rights Commission

Canadian Human Rights Tribunal

Commissioner for Federal Judicial Affairs

Federal Court of Canada

Law Commission of Canada

Offices of the Information and Privacy Commissioners of Canada

Supreme Court of Canada

Tax Court of Canada

CONTENTS

Page

Program objectives and business line descriptions 15.2
Ministry summary 15.5
Programs by business line 15.9
Transfer payments 15.11
Details of respendable amounts 15.14
Revenues 15.14

Department

Objectives

To provide the Government of Canada and federal departments and agencies with high-quality legal services, have superintendence of all matters connected with the administration of justice in Canada which are not within provincial or territorial jurisdiction and to propose policy and program initiatives in this context with a view to ensuring that Canada is a fair, just and law-abiding society with an accessible, equitable, efficient and effective system of justice.

Business Line Descriptions

Government client services

To respond to the requirements of the Government of Canada, its departments and agencies for quality legal or legislative services, in the most effective and cost-efficient manner in compliance with the law and governmental policy.

Law and policy

To ensure a responsive, fair, efficient and accessible national system of justice by managing the development, testing, promotion and implementation of justice policy in respect of criminal law, and family and youth law and to ensure fair, effective and responsible public administration by managing the government legal framework in respect of administrative law, constitutional law, international law, native law, human rights law and information law.

Administration

To ensure effective strategic management of the administration of justice program by establishing corporate management and administrative frameworks and services that ensure the optimal internal management of the Department and its resources.

Canadian Human Rights Commission

Objectives

To foster the principle that every individual should have equal opportunity to participate in all spheres of Canadian life consistent with his or her duties and obligations as a member of society.

Business Line Descriptions

Canadian Human Rights Commission

The Commission aims to discourage and reduce discriminatory practices by dealing with complaints of discrimination on the prohibited grounds in the *Canadian Human Rights Act*; conducting audits of federal departments and agencies, and federally regulated private companies to ensure compliance with the *Employment Equity Act*; conducting research and information programs; and working closely with other levels of government, employers, service providers, and community organizations to promote human rights principles.

Canadian Human Rights Tribunal

Objectives

To ensure the equitable application of the *Canadian Human Rights Act* and the *Employment Equity Act* through the conduct of fair and efficient public hearings.

Business Line Descriptions

Public hearings

Public hearings provides a range of services which includes the inquiring into complaints of discrimination and determining if there has been a contravention of the Acts, as well as maintaining the Registry which creates the best possible environment for the Tribunal members to conduct hearings throughout Canada by providing the necessary administrative and ongoing support. The Registry plans and organizes the hearings and provides members with a proper hearing environment.

Commissioner for Federal Judicial Affairs

Objectives

Provide the administrative support needed to guide an independent judiciary into the age of automation and to administer statutory expenditures under Part I of the *Judges Act* with probity and prudence.

Business Line Descriptions

Federal judicial affairs

The Office of the Commissioner for Federal Judicial Affairs provides a range of services to the judiciary through the following service lines: administration; the Canadian Judicial Council; and payments pursuant to the *Judges Act*.

- Administration—This service line provides the federal judiciary with guidance and advice on the interpretation of Part I of the *Judges Act*; provides the Minister an up-to-date list of approved candidates for appointment to the judiciary as well as providing support to the judiciary in the areas of finance, personnel, administration, training, editing and information technology.
- Canadian Judicial Council—This service line provides for the administration of the Canadian Judicial Council as authorized by the Judges Act.
- Payments pursuant to the *Judges Act*—This service line provides for payment of salaries, allowances and annuities to judges and their survivors as authorized by the *Judges Act*.

Federal Court of Canada

Objectives

To support the Federal Court of Canada in providing a court of law, equity and admiralty for the better administration of the laws of Canada.

Business Line Descriptions

Registry services

The Registry achieves this objective through the delivery of a variety of services which fall into two service lines:

- Operations—This service line involves processing all documents filed by or issued to litigants; recording all proceedings; maintaining custody of the records and information base required by the Court; issuing legal instruments to enforce decisions made by the Court and various federal entities; and performing certain quasi-judicial functions.
- Corporate services—This service line involves providing support to the Registry in the non-registry operations portions of finance, administration, human resources, security, and management information processing.

Law Commission of Canada

Objectives

The objective of the Commission is to provide independent advice on improving, modernizing and reforming Canadian laws, legal institutions and procedures to ensure that they are aligned with the changing needs of Canadian individuals and society.

Business Line Descriptions

Law Commission of Canada

The Law Commission of Canada fulfils its mandate through the promotion of relevant research that directly engages Canadians in the renewal of the law. The Commission develops and conducts research programs to further the understanding of the role law can and should play in Canadian society.

The Commission uses a variety of formats to consult within the legal community and with Canadians at large. Aside from the publication and distribution of reports, the Commission takes advantage of other media and fora, including electronic dissemination of studies, the sponsorship of conferences and seminars, press conferences, and town hall meetings.

The results of the Commission's research and consultations are summarized in public papers announcing its findings and proposals. On occasion, these may be formulated into recommendations to Parliament.

Offices of the Information and Privacy Commissioners of Canada

Office of the Information Commissioner of Canada Program

Objectives

To persuade federal government institutions to adopt information practices in keeping with the *Access to Information Act*; to bring appropriate issues of interpretation of the *Access to Information Act* before the Federal Court; to deliver timely, thorough and fair investigations of complaints made against government by individuals; to encourage a culture of openness within the federal public service; to ensure that Parliament is informed of the activities of the Commissioner's office, the general state of health of the right of access and any matter dealt with in the access law requiring reform; and to ensure that internal overhead functions are in place to support access to information program management decisions and accountability.

Business Line Descriptions

Access to government information

Investigating complaints, reviewing proposals for legislative change affecting access to information, responding to written and telephone inquiries, conducting reviews of the extent of non-compliance with the Act, the resolution of complaints and pursuit of court resolution of unsolved complaints and encouragement of open government policies throughout the federal system.

Corporate services

Provision of such administrative support services as finance, personnel, information technology and general administration.

Office of the Privacy Commissioner of Canada Program

Objectives

To ensure that the rights of complainants under the *Privacy Act* are respected and that the privacy of individuals with respect to personal information about themselves, held by a federal government institution, is protected; to encourage the growth of fair information practices by government institutions; to promote the adoption of practices consistent with the principles set out in the Canadian Standards Association's Model Code for the Protection of Personal Information; to ensure that the rights of those making complaints to the Commissioner, pursuant to the *Personal Information Protection and Electronic Documents Act*, are respected; and to ensure that internal overhead functions are in place to support privacy program management decisions and accountability.

Business Line Descriptions

Protection of personal information (federal public sector)

Investigating complaints, reviewing and auditing departmental privacy performance, responding to written and telephone inquiries, assessing the impact on privacy of new technologies implemented or being considered for implementation by government agencies, monitoring legislation, advising Parliament as well as federal departments and agencies, and investigating issues which will have an impact on the privacy of Canadians.

Protection of personal information (private sector)

Conducting and promoting research into issues and practices associated with the protection of personal information, promoting sound practices for the management of personal information, educating clients as to their rights and responsibilities associated with the collection use or disclosure of personal information, addressing complaints regarding the handling of personal information, seeking resolution through negotiation, mediation or conciliation and, where necessary, the pursuit of remedy through the courts, investigating an organization's practices for the handling of personal information and complementing provincial efforts to protect personal information involved in commercial activity.

Corporate services

Provision of such administrative support services as finance, personnel, information technology and general administration.

Supreme Court of Canada

Objectives

To provide a general Court of Appeal for Canada.

Business Line Descriptions

Office of the Registrar

The Office of the Registrar provides a range of services to the Court including processing all documents filed by litigants and preparing cases for hearing and judgment; reporting and publishing the judgments of the Court; maintaining the information base required by the Court; providing information on the Court as well as maintaining and preserving the records and history of the Court. The Office also administers the following statutory payments: judges' salaries, allowances, and annuities; annuities to spouses and children of judges; and lump sum payments to spouses of judges who die while in office.

Tax Court of Canada

Objectives

The objective is to provide an easily accessible and independent Court for the expeditious disposition of disputes between any person and the Government of Canada on matters arising under the *Tax Court of Canada Act* or any other legislation under which the Court has original jurisdiction.

Business Line Descriptions

Registry of the Tax Court of Canada

This main business line provides Canadians with the right to an accessible and efficient court of record for hearing cases in areas involving taxation and other federal programs such as the Canada Pension Plan, Employment Insurance and Old Age Security.

Provides a range of services to the Court through the following services lines:

- Appeals management—This service line provides litigants with guidance and advice on Court practices and procedures and provides the Judges of the Court with orderly and efficient scheduling of hearings.
- Corporate services—This service line provides the Registry with support in the areas of finance, administration, security, library, human resources and information technology. Corporate services must be able to provide its clients with effective, low-cost management and administrative services capable of supporting the Court's strategic policies.
- Strategic planning and communications—This service line provides the Registry with support in the areas of strategic planning, communications, legal information services and editing and revising services. Through various reports to Parliament, Strategic planning and communications measures and monitors the extent to which the Court has honoured its principal results-based commitments to Canadians. The Canadian public is informed of results in this area through the effective and efficient communication of information using state-of-the-art technology.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	308,238,000	...	...	308,238,000	1	Operating expenditures				
...	...	158,624,269	...	158,624,269	1a	Operating expenditures				
...	...	656,096	...	656,096	1b	Transfer of $14,129,339 from Justice Vote 5				
...	...	...	14,129,339	14,129,339		Transfer from: Vote 5				
...	...	...	6,515,350	6,515,350		TB Vote 5 (1)				
...	...	...	233,985	233,985		TB Vote 10 (1)				
...	...	...	11,975,000	11,975,000		TB Vote 15 (1)				
...	308,238,000	159,280,365	32,853,674	500,372,039		Total—Vote 1	480,220,107	20,151,932	...	485,755,654
...	373,205,000	...	...	373,205,000	5	Grants and contributions				
...	...	68,314,146	...	68,314,146	5a	Grants and contributions				
...	...	1	...	1	5b	Grants				
...	...	...	(14,129,339)	(14,129,339)		Transfer to Vote 1				
...	373,205,000	68,314,147	(14,129,339)	427,389,808		Total—Vote 5	414,642,136	12,747,672	...	362,379,959
...	52,122	...	15,866	67,988	(S)	Minister of Justice—Salary and motor car allowance	67,988	...	...	51,597
...	35,624,000	...	1,499,000	37,123,000	(S)	Contributions to employee benefit plans	37,123,000	...	...	40,031,000
...	...	...	3,320,741	3,320,741	(S)	Refunds of amounts credited to revenues in previous years	3,320,741	...	...	397,691
21,542	...	...	14,430	35,972	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	21,542	14,430	8,511
21,542	**717,119,122**	**227,594,512**	**23,574,372**	**968,309,548**		**Total Department—Budgetary**	**935,373,972**	**32,921,146**	**14,430**	**888,624,412**
						Canadian Human Rights Commission				
...	15,245,000	...	...	15,245,000	10	Program expenditures				
...	...	2,754,220	...	2,754,220	10a	Program expenditures				
...	...	520,000	...	520,000	10b	Program expenditures				
...	...	...	930,000	930,000		Transfer from TB Vote 15 (1)				
...	15,245,000	3,274,220	930,000	19,449,220		Total—Vote 10	18,757,260	691,960	...	17,335,988
...	2,208,000	...	93,000	2,301,000	(S)	Contributions to employee benefit plans	2,301,000	...	...	2,271,000
2,226	...	...	317	2,543	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,543	...	...	...
2,226	**17,453,000**	**3,274,220**	**1,023,317**	**21,752,763**		**Total Program—Budgetary**	**21,060,803**	**691,960**	...	**19,606,988**

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Canadian Human Rights Tribunal				
...	2,682,000	...	...	2,682,000	15	Program expenditures				
...	...	1,354,953	...	1,354,953	15a	Program expenditures				
...	...	112,380	...	112,380	15b	Program expenditures				
...	2,682,000	1,467,333	...	4,149,333		Total—Vote 15	3,296,202	853,131	...	2,766,657
...	178,000	...	...	178,000	(S)	Contributions to employee benefit plans	178,000	...	...	105,000
...	**2,860,000**	**1,467,333**	**...**	**4,327,333**		**Total Program—Budgetary**	**3,474,202**	**853,131**	**...**	**2,871,657**
						Commissioner for Federal Judicial Affairs				
...	4,322,000	...	...	4,322,000	20	Operating expenditures				
...	...	1,423,761	...	1,423,761	20a	Operating expenditures				
...	...	475,000	...	475,000	20b	Operating expenditures				
...	...	...	93,150	93,150		Transfer from: TB Vote 10 (1)				
...	...	...	301,000	301,000		TB Vote 15 (1)				
...	4,322,000	1,898,761	394,150	6,614,911		Total—Vote 20	6,511,495	103,416	...	7,114,784
...	507,000	...	...	507,000	25	Canadian Judicial Council—Operating expenditures				
...	...	21,479	...	21,479	25a	Canadian Judicial Council—Operating expenditures				
...	...	50,000	...	50,000	25b	Canadian Judicial Council—Operating expenditures				
...	507,000	71,479	...	578,479		Total—Vote 25	568,113	10,366	...	633,170
...	267,897,000	56,413,000	(12,699,872)	311,610,128	(S)	Payments pursuant to the *Judges Act*	311,610,128	...	...	255,285,862
...	493,000	...	...	493,000	(S)	Contributions to employee benefit plans	493,000	...	...	538,000
...	**273,219,000**	**58,383,240**	**(12,305,722)**	**319,296,518**		**Total Program—Budgetary**	**319,182,736**	**113,782**	**...**	**263,571,816**
						Federal Court of Canada				
...	30,258,000	...	...	30,258,000	30	Program expenditures				
...	...	5,026,775	...	5,026,775	30a	Program expenditures				
...	...	474,669	...	474,669	30b	Program expenditures				
...	...	...	289,500	289,500		Transfer from: TB Vote 10 (1)				
...	...	...	1,676,000	1,676,000		TB Vote 15 (1)				
...	30,258,000	5,501,444	1,965,500	37,724,944		Total—Vote 30	37,321,144	403,800	...	31,264,706
...	3,965,000	...	167,000	4,132,000	(S)	Contributions to employee benefit plans	4,132,000	...	...	4,030,000

...	...	...	20,877	20,877	(S)	Spending of proceeds from the disposal of surplus Crown assets	3,994	...	16,883	6,479
...	**34,223,000**	**5,501,444**	**2,153,377**	**41,877,821**		**Total Program—Budgetary**	**41,457,138**	**403,800**	**16,883**	**35,301,185**
						Law Commission of Canada				
...	2,870,000	...	...	2,870,000	35	Program expenditures				
...	...	143,050	...	143,050	35a	Program expenditures				
...	...	...	60,000	60,000		Transfer from TB Vote 15 (1)				
...	2,870,000	143,050	60,000	3,073,050		Total—Vote 35	3,039,802	33,248	...	2,963,965
...	148,000	...	...	148,000	(S)	Contributions to employee benefit plans	148,000	...	...	146,000
...	**3,018,000**	**143,050**	**60,000**	**3,221,050**		**Total Program—Budgetary**	**3,187,802**	**33,248**	**...**	**3,109,965**
						Offices of the Information and Privacy Commissioners of Canada				
						Office of the Information Commissioner of Canada Program				
...	3,654,000	...	...	3,654,000	40	Program expenditures				
...	...	645,000	...	645,000	40b	Program expenditures				
...	...	...	60,868	60,868		Transfer from: TB Vote 5 (1)				
...	...	...	212,000	212,000		TB Vote 15 (1)				
...	3,654,000	645,000	272,868	4,571,868		Total—Vote 40	4,340,262	231,606	...	12,052,282
...	559,000	...	22,000	581,000	(S)	Contributions to employee benefit plans	581,000	...	...	1,300,000
1,209	...	...	...	1,209	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	1,209	...	3,150
1,209	**4,213,000**	**645,000**	**294,868**	**5,154,077**		**Total Program—Budgetary**	**4,921,262**	**232,815**	**...**	**13,355,432**
						Office of the Privacy Commissioner of Canada Program				
...	9,743,000	...	...	9,743,000	45	Program expenditures				
...	...	360,000	...	360,000	45b	Program expenditures				
...	...	...	20,007	20,007		Transfer from: TB Vote 5 (1)				
...	...	...	321,000	321,000		TB Vote 15 (1)				
...	9,743,000	360,000	341,007	10,444,007		Total—Vote 45	10,117,769	326,238	...	...
...	1,307,000	...	33,000	1,340,000	(S)	Contributions to employee benefit plans	1,340,000	...	...	...
...	...	...	541	541	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	541	...
...	**11,050,000**	**360,000**	**374,548**	**11,784,548**		**Total Program—Budgetary**	**11,457,769**	**326,238**	**541**	**...**
1,209	**15,263,000**	**1,005,000**	**669,416**	**16,938,625**		**Total Offices of the Information and Privacy Commissioners of Canada—Budgetary**	**16,379,031**	**559,053**	**541**	**13,355,432**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Supreme Court of Canada				
...	12,994,000	...	...	12,994,000	50	Program expenditures				
...	...	1,933,416	...	1,933,416	50b	Program expenditures				
...	...	...	75,750	75,750		Transfer from: TB Vote 10[1]				
...	...	...	613,000	613,000		TB Vote 15 [1]				
...	12,994,000	1,933,416	688,750	15,616,166		Total—Vote 50	14,745,102	871,064	...	14,022,886
...	3,926,000	...	166,244	4,092,244	(S)	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office	4,092,244	...	...	3,832,093
...	1,473,000	...	62,000	1,535,000	(S)	Contributions to employee benefit plans	1,535,000	...	...	1,466,000
...	...	...	31,230	31,230	(S)	Spending of proceeds from the disposal of surplus Crown assets	30,468	...	762	20,597
...	**18,393,000**	**1,933,416**	**948,224**	**21,274,640**		**Total Program—Budgetary**	**20,402,814**	**871,064**	**762**	**19,341,576**
						Tax Court of Canada				
...	9,738,000	...	...	9,738,000	55	Program expenditures				
...	...	1,937,204	...	1,937,204	55b	Program expenditures				
...	...	...	74,350	74,350		Transfer from: TB Vote 10[1]				
...	...	...	485,000	485,000		TB Vote 15 [1]				
...	9,738,000	1,937,204	559,350	12,234,554		Total—Vote 55	11,552,149	682,405	...	11,281,292
...	1,061,000	...	45,000	1,106,000	(S)	Contributions to employee benefit plans	1,106,000	...	...	1,210,000
1,298	...	...	4,217	5,515	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	1,298	4,217	...
1,298	**10,799,000**	**1,937,204**	**608,567**	**13,346,069**		**Total Program—Budgetary**	**12,658,149**	**683,703**	**4,217**	**12,491,292**
26,275	**1,092,347,122**	**301,239,419**	**16,731,551**	**1,410,344,367**		**Total Ministry—Budgetary**	**1,373,176,647**	**37,130,887**	**36,833**	**1,258,274,323**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Government client services	266,455,577	269,797,606	...	...	...	...	...	...	...	...	266,455,577	269,797,606
Law and policy	199,495,142	180,908,886	...	...	427,389,808	414,642,136	...	...	...	...	626,884,950	595,551,022
Administration	74,969,021	70,025,344	...	...	...	...	...	...	...	...	74,969,021	70,025,344
Total Department—Budgetary	**540,919,740**	**520,731,836**	...	...	**427,389,808**	**414,642,136**	...	...	...	...	**968,309,548**	**935,373,972**
Canadian Human Rights Commission—Budgetary	**21,752,763**	**21,060,803**	...	...	...	...	...	...	...	...	**21,752,763**	**21,060,803**
Canadian Human Rights Tribunal												
Public hearings	4,327,333	3,474,202	...	...	...	...	...	...	...	...	4,327,333	3,474,202
Total Program—Budgetary	**4,327,333**	**3,474,202**	...	...	...	...	...	...	...	...	**4,327,333**	**3,474,202**
Commissioner for Federal Judicial Affairs												
Federal judicial affairs	319,602,850	319,489,068	...	...	...	...	306,332	306,332	...	...	319,296,518	319,182,736
Revenues netted against expenditures	(306,332)	(306,332)	...	...	...	...	(306,332)	(306,332)	...	...	...	...
Total Program—Budgetary	**319,296,518**	**319,182,736**	...	...	...	...	...	...	...	...	**319,296,518**	**319,182,736**
Federal Court of Canada												
Registry services	39,194,252	38,282,207	2,683,569	3,174,931	...	...	...	...	...	...	41,877,821	41,457,138
Total Program—Budgetary	**39,194,252**	**38,282,207**	**2,683,569**	**3,174,931**	...	...	...	...	...	...	**41,877,821**	**41,457,138**
Law Commission of Canada—Budgetary	**3,221,050**	**3,187,802**	...	...	...	...	...	...	...	...	**3,221,050**	**3,187,802**
Offices of the Information and Privacy Commissioners of Canada												
Office of the Information Commissioner of Canada Program												
Access to government information	4,547,618	4,305,746	...	...	...	...	...	...	...	...	4,547,618	4,305,746
Corporate services	606,459	615,516	...	...	...	...	...	...	...	...	606,459	615,516
Total Program—Budgetary	**5,154,077**	**4,921,262**	...	...	...	...	...	...	...	...	**5,154,077**	**4,921,262**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Office of the Privacy Commissioner of Canada Program												
Protection of personal information (federal public sector)	4,530,007	8,833,698	...	...	...	...	...	...	...	...	4,530,007	8,833,698
Protection of personal information (private sector)	5,455,000	595,059	...	...	500,000	...	...	...	...	...	5,955,000	595,059
Corporate services	1,299,541	2,029,012	...	...	...	...	...	...	...	...	1,299,541	2,029,012
Total Program—Budgetary	**11,284,548**	**11,457,769**	**...**	**...**	**500,000**	**...**	**...**	**...**	**...**	**...**	**11,784,548**	**11,457,769**
Total Offices of the Information and Privacy Commissioners of Canada—Budgetary	**16,438,625**	**16,379,031**	**...**	**...**	**500,000**	**...**	**...**	**...**	**...**	**...**	**16,938,625**	**16,379,031**
Supreme Court of Canada												
Office of the Registrar	21,274,640	20,402,814	...	...	...	...	...	...	...	...	21,274,640	20,402,814
Total Program—Budgetary	**21,274,640**	**20,402,814**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**21,274,640**	**20,402,814**
Tax Court of Canada												
Registry of the Tax Court of Canada	12,783,825	12,114,560	562,244	543,589	...	...	...	...	...	...	13,346,069	12,658,149
Total Program—Budgetary	**12,783,825**	**12,114,560**	**562,244**	**543,589**	**...**	**...**	**...**	**...**	**...**	**...**	**13,346,069**	**12,658,149**
Total Ministry—Budgetary	**979,208,746**	**954,815,991**	**3,245,813**	**3,718,520**	**427,889,808**	**414,642,136**	**...**	**...**	**...**	**...**	**1,410,344,367**	**1,373,176,647**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Law and policy				
...	18,170	...	...	18,170	Uniform Law Conference of Canada—Administration grant	18,170	...	...	18,170
...	1,140	...	...	1,140	Institut international de droit d'expression française (IDEF)	1,140	...	...	1,140
...	210,631	...	...	210,631	Legal studies for Aboriginal people program	210,500	131	...	210,618
...	12,274	...	...	12,274	Canadian Association of Chiefs of Police for the Law Amendments Committee	12,274	...	...	12,274
...	7,220	...	...	7,220	British Institute of International and Comparative Law	7,220	...	...	7,220
...	8,620	...	...	8,620	Hague Academy of International Law	8,620	...	...	8,620
...	26,600	...	...	26,600	Canadian Human Rights Foundation	26,600	...	...	26,600
...	128,345	1	140,000	268,346	National Judicial Institute	268,345	1	...	268,345
...	38,600	...	...	38,600	Canadian Society of Forensic Science	38,600	...	...	38,600
...	48,771	...	...	48,771	Canadian Association of Provincial Court Judges	48,771	...	...	48,771
...	300,000	...	(35,000)	265,000	Grants to individuals, canadian or international non-profit organizations, provinces and territories, regions or municipalities, universities, bands or tribal councils, for policy or program development or implementation	264,774	226	...	299,998
...	50,000	...	...	50,000	Grants to individuals, non-profit professional organizations, societies or associations, other non-profit organizations, and, educational institutions for policy, program development of training with respect to Child-Centred Family Law	12,971	37,029	...	20,000
...	21,360,061	10,295,000	(4,000,000)	27,655,061	Grants in support of the Safer Communities Initiative	27,120,334	534,727	...	21,030,371
...	8,516,253	...	(3,785,753)	4,730,500	Grants in support of the Youth Justice Renewal Fund	2,224,351	2,506,149	...	1,828,850
...	500,000	...	(228,902)	271,098	Grants to individuals, non-profit professional organizations, societies or associations, other non-profit organizations and institutions for activities in support of the Victims of Crime Initiative	255,114	15,984	...	337,174
...	...	200,000	(200,000)	...	Grant in support of legal aid research	...	...	...	...
...	**31,226,685**	**10,495,001**	**(8,109,655)**	**33,612,031**	**Total—Grants**	**30,517,784**	**3,094,247**	**...**	**24,156,751**
					Contributions				
					Law and policy				
...	79,827,507	19,500,000	200,000	99,527,507	Contribution to the provinces to assist in the operation of legal aid systems	99,527,507	...	...	79,827,507
...	194,118,550	...	(3,125,000)	190,993,550	Contributions to the provinces and territories in support of the youth justice services	190,993,550	...	...	178,765,197

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available	As shown in								
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	3,997,500	...	...	3,997,500	Native courtworkers program and other native projects	3,997,500	...	...	3,997,500
...	10,390,330	23,348,791	1,625,000	35,364,121	Contributions to the provinces and territories for the Canadian firearms program	35,342,791	21,330	...	35,974,148
...	2,774,035	482,285	1,195,000	4,451,320	Contributions to individuals, canadian or international non-profit organizations, provinces and territories, regions or municipalities, universities, bands or tribal councils, for policy or program development or implementation	4,050,918	400,402	...	4,528,332
...	2,200,000	4,200,000	...	6,400,000	Contributions under the Aboriginal Justice Strategy Fund	6,242,119	157,881	...	5,827,827
...	17,917,906	...	(2,318,586)	15,599,320	Contributions under the Child-Centred Family Justice Fund	15,599,319	1	...	13,816,101
...	9,830,031	750,000	(2,325,000)	8,255,031	Contributions in support of the Safer Communities Initiative	7,063,191	1,191,840	...	5,531,383
...	400,000	...	...	400,000	Contributions for activities in support of the Family Violence Initiative	400,000	...	...	371,173
...	3,270,456	500,000	...	3,770,456	Contributions for access to justice services to the territories (being legal aid, aboriginal courtwork and public legal education and information services)	3,770,456	...	...	3,270,456
...	15,827,000	...	(1,300,000)	14,527,000	Contributions in support of the Youth Justice Renewal Fund	8,403,304	6,123,696	...	5,322,090
...	1,425,000	...	228,902	1,653,902	Contributions for the Victims of Crime Initiative	1,553,449	100,453	...	991,494
...	...	8,238,070	...	8,238,070	Contribution to the province of British Columbia for the Air India trial	6,607,145	1,630,925	...	...
...	...	800,000	(200,000)	600,000	Contributions in support of legal aid research	573,103	26,897	...	...
...	**341,978,315**	**57,819,146**	**(6,019,684)**	**393,777,777**	**Total—Contributions**	**384,124,352**	**9,653,425**	**...**	**338,223,208**
...	**373,205,000**	**68,314,147**	**(14,129,339)**	**427,389,808**	**Total Department**	**414,642,136**	**12,747,672**	**...**	**362,379,959**
					Commissioner for Federal Judicial Affairs				
					Grants				
					Federal judicial affairs				
					Judges' salaries, allowances and annuities; and annuities to spouses and children of judges:				
...	146,000	...	(146,000)	...	(S) Lump sum payments to a surviving spouse of a judge who dies while in office, in an amount equal to one-sixth of the annual salary payable to the judge at the time of his death	...	...	...	89,600

...	55,479,000	...	(55,479,000)	...	(S) Annuities under the *Judges Act*	...	...	...	52,971,719
...	**55,625,000**	...	**(55,625,000)**	...	**Total Program**	...	...	...	**53,061,319**
					Offices of the Information and Privacy Commissioners of Canada				
					Office of the Privacy Commissioner of Canada Program				
					Contributions				
					Protection of personal information (private sector)				
...	500,000	...	...	500,000	Contributions in support of research into and the promotion of the protection of personal information	...	500,000	...	...
...	**500,000**	...	...	**500,000**	**Total Program**	...	**500,000**	...	...
...	**500,000**	...	...	**500,000**	**Total Offices of the Information and Privacy Commissioners of Canada**	...	**500,000**	...	...
					Supreme Court of Canada				
					Grants				
					Office of the Registrar				
...	1,535,000	...	(1,535,000)	...	(S) Annuities under the *Judges Act*	...	...	...	1,517,017
...	**1,535,000**	...	**(1,535,000)**	...	**Total Program**	...	...	...	**1,517,017**
...	**430,865,000**	**68,314,147**	**(71,289,339)**	**427,889,808**	**Total Ministry**	**414,642,136**	**13,247,672**	...	**416,958,295**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Commissioner for Federal Judicial Affairs			
Budgetary (respendable revenues)			
Federal judicial affairs			
Judicom training program	31,332	101,686	...
Office of the Umpires service fees	50,000	50,000	50,000
Human Rights Tribunal service fees	50,000	50,000	50,000
Competition Tribunal service fees	50,000	...	50,000
Administrative arrangement with Canadian International Development Agency	125,000	104,646	92,868
Total Ministry—			
Budgetary	**306,332**	**306,332**	**242,868**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	...	65,532
Total tax revenues	...	**65,532**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Other government departments	20,838	74,857
Sundries	670,671	709,482
Adjustments to prior year's payables	793,152	(48,839)
	1,484,661	735,500
Sales of goods and services—		
Rights and privileges	*3,869,579*	*35,509,148*
Services of a regulatory nature—		
Canadian firearms program—Fees	10,450,361	...
Divorce registrations	859,917	655,908
Family orders agreements and enforcements assistance	5,107,828	1,581,755
	16,418,106	*2,237,663*
	20,287,685	37,746,811
Proceeds from the disposal of surplus Crown assets	14,430	21,687
Miscellaneous non-tax revenues—		
Fines—Northwest Territories	1,800	5,860
Fines and forfeitures	941,613	837,398
Rental of dwellings and utilities	230,159	141,989
Crown corporation billings	274,976	212,199
Royalties and patents	72,131	124,530
Sundries	39,488	228,390
	1,560,167	1,550,366
Total non-tax revenues	**23,346,943**	**40,054,364**
Total Department	**23,346,943**	**40,119,896**

Revenues—*Continued*

	Current year	Previous year
	$	$
Canadian Human Rights Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	7,185	12,507
Adjustments to prior year's payables	497,762	156,846
	504,947	169,353
Proceeds from the disposal of surplus Crown assets	317	2,226
Miscellaneous non-tax revenues	210	6,296
Total Program	**505,474**	**177,875**
Commissioner for Federal Judicial Affairs		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,640	...
Adjustments to prior year's payables	59	...
	1,699	...
Miscellaneous non-tax revenues—		
Judges' Public Service Superannuation Account deductions	8,635,795	10,513,714
Total Program	**8,637,494**	**10,513,714**
Federal Court of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	65,790	37,906
Adjustments to prior year's payables	53,000	80,977
	118,790	118,883
Sales of goods and services—		
Other fees and charges—		
Federal Court fees	1,148,716	1,212,782
Court costs	43,150	16,653
	1,191,866	1,229,435
Proceeds from the disposal of surplus Crown assets	20,877	5,030
Miscellaneous non-tax revenues—		
Court fines	2,207,000	4,719,000
Sundries	3,411	248
	2,210,411	4,719,248
Total Program	**3,541,944**	**6,072,596**

	Current year	Previous year
	$	$
Law Commission of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	4,861
Adjustments to prior year's payables	38,814	23,774
	38,814	28,635
Miscellaneous non-tax revenues	15	...
Total Program	**38,829**	**28,635**
Offices of the Information and Privacy Commissioners of Canada		
Office of the Information Commissioner of Canada Program		
Non-tax revenues—		
Refunds of previous years' expenditures	1,141	619
Proceeds from the disposal of surplus Crown assets	...	3,410
Miscellaneous non-tax revenues	5,319	30,700
Total Program	**6,460**	**34,729**
Office of the Privacy Commissioner of Canada Program		
Non-tax revenues—		
Refunds of previous years' expenditures	656	...
Proceeds from the disposal of surplus Crown assets	541	...
Total Program	**1,197**	**...**
Total Offices of the Information and Privacy Commissioners of Canada	**7,657**	**34,729**
Supreme Court of Canada		
Tax revenues—		
Goods and services tax	...	2,955
Total tax revenues	**...**	**2,955**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	19,601	31,034
Adjustments to prior year's payables	3,621	88,796
	23,222	119,830

Revenues—*Concluded*

	Current year	Previous year
	$	$
Sales of goods and services—		
Lease and use of public property	*1,818*	...
Sales of goods and information products—		
Sale of Supreme Court Bulletin	11,673	13,956
Sale of reasons for judgment	19,639	6,307
Sundries	...	6,839
	31,312	*27,102*
Other fees and charges—		
Photocopies	23,508	23,208
Filing fees	63,104	66,644
Sundries	16,203	...
	102,815	*89,852*
	135,945	116,954
Proceeds from the disposal of surplus Crown assets	31,230	6,706
Miscellaneous non-tax revenues—		
Judges' contributions towards annuities	117,279	93,800
Total non-tax revenues	**307,676**	**337,290**
Total Program	**307,676**	**340,245**
Tax Court of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures	180,772	800
Sales of goods and services—		
Sales of goods and information products	39,166	40,188
Other fees and charges	150	575,333
	39,316	615,521
Proceeds from the disposal of surplus Crown assets	4,217	1,298
Miscellaneous non-tax revenues	*3,251,060*	...
Total Program	**3,475,365**	**617,619**

	Current year	Previous year
	$	$
Ministry Summary		
Tax revenues—		
Goods and services tax	...	68,487
Total tax revenues	...	68,487
Non-tax revenues—		
Refunds of previous years' expenditures	2,354,702	1,173,620
Sales of goods and services	21,654,812	39,708,721
Proceeds from the disposal of surplus Crown assets	71,612	40,357
Miscellaneous non-tax revenues	15,780,256	16,914,124
Total non-tax revenues	39,861,382	57,836,822
Total Ministry	**39,861,382**	**57,905,309**

SECTION 16

2001-2002

PUBLIC ACCOUNTS OF CANADA

National Defence

Department

Canadian Forces Grievance Board

Military Police Complaints Commission

CONTENTS

Page

Program objectives and business line descriptions 16.2
Ministry summary 16.4
Program by business line 16.6
Transfer payments 16.7
Details of respendable amounts 16.10
Revenues 16.11

Department

Objectives

To protect Canada, contribute to world peace, and project Canadian interests abroad.

Business Line Descriptions

Maritime forces

This activity encompasses the maintenance of combat capable, flexible, multi-purpose maritime forces designed to: protect Canadian maritime sovereignty and maritime jurisdictional interests; defend the maritime approaches to Canada including adjacent sea areas, territorial waters and other areas of maritime jurisdiction; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready maritime forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping and humanitarian assistance operations; assist other government departments and agencies in enforcing Canadian maritime laws and regulations; and assist civil authorities in the event of emergency or disaster.

Land forces

This activity encompasses the maintenance of combat capable, flexible, multi-purpose land forces designed to: defend Canadian territory and sovereignty; maintain public order by assisting civil authorities in the enforcement of Canadian laws; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready land forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping, humanitarian and military assistance; and assist other government departments and agencies in time of an emergency or disaster.

Air forces

This activity encompasses the maintenance of combat capable, flexible, multi-purpose air forces, including maritime air elements and tactical aviation in support of maritime and land forces, designed to: protect Canadian sovereignty and aeronautical jurisdictions; assist other government departments and agencies in time of emergency or disaster; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready air forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping, humanitarian and aeronautical assistance; and assist other government departments and agencies in enforcing Canadian laws.

Joint operations and civil emergency preparedness

This activity encompasses the maintenance of staff elements designed on behalf of the Chief of the Defence Staff to: provide control of military operations, as required at the national level; plan, command and conduct joint operations; provide staff planning capabilities to support military operations; provide staff and planning facilities for Canadian Forces units under the control of National Defence Headquarters; and foster and coordinate preparedness for civil emergencies in Canada.

Communications and information management

This activity encompasses the maintenance of forces designed to: provide national strategic communications facilities for the Canadian Forces; provide information management services for the Department and the Canadian Forces in support of command and control, decision support, resource management, administrative and intelligence functions; and provide communications and information management services to support Canadian interests abroad including services in support of joint and combined contingency operations, peacekeeping, humanitarian and military assistance.

Support to the personnel function

This activity encompasses the maintenance of staff and forces designed to: provide recruitment, individual training, personnel management and personnel services for all Canadian Forces personnel; provide specialized training and educational institutions necessary to support the Canadian Forces; provide personnel management functions and personnel services for all civilian personnel within the Department; provide medical and dental services for all members of the Canadian Forces, and for dependents of military personnel and selected departmental civilians located outside of Canada; and oversee personnel allocations required to support military training and major capital project management requirements.

Materiel, infrastructure and environment support

This activity encompasses the provision of staff and forces designed to: provide equipment acquisition, supply, engineering and maintenance, transportation and quality assurance services to the Canadian Forces; provide real property and environmental management for departmental infrastructure; provide logistic support for all Canadian Forces elements deployed outside Canada; and provide research and development support for Canadian Forces and departmental activities.

Department/Forces executive

This activity encompasses the staff and facilities designed to: control and direct the Canadian Forces and provide the overall management of the Department; manage the Defence services program; formulate and manage all aspects of defence policy; provide specialist departmental services such as review services comprising internal audit and program evaluation, legal services/advice and training, and public affairs; provide comptrollership guidance, accounting systems, and the financial authorities framework and advice necessary to support the resource management process; and provide corporate management and support services.

Canadian Forces Grievance Board

Objectives

The creation of the Board is the result of the government's desire to update the system of military justice within the Canadian Forces and to make it more efficient, transparent and humane in order to contribute to the improvement of working relations for its members. Specifically, its objective can be articulated as follows: to act as an independent administrative tribunal and to assure the just and impartial review of grievances that must be submitted to the Board in accordance with the *National Defence Act*.

The Board is responsible for inquiry, analysis, review, and hearing of grievances referred to it by the Chief of the Defence Staff (CDS) and under the legislation, and to make its findings and recommendations available to the CDS and the plaintiff. The CDS makes final decisions.

Business Line Descriptions

Canadian Forces Grievance Board

The Canadian Forces Grievance Board has only one sphere of activity designated as being "the examination of grievances by members of the Canadian Forces referred by the Chief of Defence Staff" in accordance with the Act and accompanying regulations.

Military Police Complaints Commission

Objectives

To deal expeditiously with interference complaints received from military police, to oversee the Provost Marshal's treatment of complaints about misconduct of military police, and to review her handling of specific misconduct complaints when requested to do so by the complainant.

Business Line Descriptions

Military Police Complaints Commission

The processing of complaints having to do with the military police.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
...	7,964,877,080	...	...	7,964,877,080	1	Operating expenditures				
...	...	199,415,209	...	199,415,209	1a	Operating expenditures				
...	...	587,826,331	...	587,826,331	1b	Operating expenditures				
...	...	...	3,285,300	3,285,300		Transfer from: TB Vote 10 (1)				
...	...	...	80,009,000	80,009,000		TB Vote 15 (1)				
...	7,964,877,080	787,241,540	83,294,300	8,835,412,920		Total—Vote 1	8,764,491,062	70,921,858	...	8,177,547,468
...	2,143,289,000	...	...	2,143,289,000	5	Capital expenditures				
...	...	1,223,606	...	1,223,606	5a	Capital expenditures				
...	...	101,070,000	...	101,070,000	5b	Capital expenditures				
...	...	...	10,334,500	10,334,500		Transfer from TB Vote 10 (1)				
...	2,143,289,000	102,293,606	10,334,500	2,255,917,106		Total—Vote 5	2,207,986,189	47,930,917	...	2,156,971,448
...	402,138,767	...	...	402,138,767	10	Grants and contributions				
...	...	1	...	1	10a	Grants				
...	...	500,000	...	500,000	10b	Grants and contributions				
...	402,138,767	500,001	...	402,638,768		Total—Vote 10	312,150,211	90,488,557	...	231,717,898
...	52,122	...	15,866	67,988	(S)	Minister of National Defence—Salary and motor car allowance	67,988	...	...	51,597
...	100,000	...	(919)	99,081	(S)	Pensions and annuities paid to civilians	99,081	...	...	96,544
...	717,996,000	...	30,870,491	748,866,491	(S)	Pensions and other employee benefits—Members of the military	748,866,491	...	...	701,794,458
...	161,547,495	...	6,869,008	168,416,503	(S)	Contributions to employee benefit plans	168,416,503	...	...	153,120,076
...	...	...	18,693	18,693	(S)	Collection agency fees	18,693	...	...	38,756
756,473	...	...	41,669,573	42,426,046	(S)	Spending of proceeds from the disposal of surplus Crown assets	41,440,439	...	985,607	48,626,333
756,473	11,390,000,464	890,035,147	173,071,512	12,453,863,596		Total budgetary	12,243,536,657	209,341,332	985,607	11,469,964,578
...	...	20,000,000	...	20,000,000	L11b	To increase from $100,000,000 to $120,000,000, the amount that may be outstanding through actual cash advances at any one time under the National Defence working capital advance account established by Vote L20b				
69,919,184	...	...	...	69,919,184	L11c	Authorization for working capital advance account as established by Vote L20b, *Appropriation Act No. 1, 1976*. Limit $120,000,000 (Net)				
69,919,184	...	20,000,000	...	89,919,184		Total—Vote L11	3,665,609	...	86,253,575	(146,784)

13,086,217	...	...	...	13,086,217	L15	Loans in respect of housing projects. *Special Appropriation Act, 1963*. Limit $37,000,000 (Net)	...	...	13,086,217	...
83,005,401	...	20,000,000	...	103,005,401		Total non-budgetary	3,665,609	...	99,339,792	(146,784)
						Total Department—				
756,473	**11,390,000,464**	**890,035,147**	**173,071,512**	**12,453,863,596**		**Budgetary**	**12,243,536,657**	**209,341,332**	**985,607**	**11,469,964,578**
83,005,401	...	**20,000,000**	...	**103,005,401**		**Non-budgetary**	**3,665,609**	...	**99,339,792**	**(146,784)**
						Canadian Forces Grievance Board				
...	8,197,000	...	...	8,197,000	15	Program expenditures				
...	...	...	62,875	62,875		Transfer from TB Vote 10 (1)				
...	8,197,000	...	62,875	8,259,875		Total—Vote 15	6,215,019	2,044,856	...	...
...	846,000	...	2,000	848,000	(S)	Contributions to employee benefit plans	848,000	...	...	...
...	**9,043,000**	...	**64,875**	**9,107,875**		**Total Program—Budgetary**	**7,063,019**	**2,044,856**	...	...
						Military Police Complaints Commission				
...	3,653,000	...	...	3,653,000	20	Program expenditures				
...	...	175,000	...	175,000	20b	Program expenditures				
...	3,653,000	175,000	...	3,828,000		Total—Vote 20	3,286,958	541,042	...	...
...	348,000	...	...	348,000	(S)	Contributions to employee benefit plans	348,000	...	...	...
...	**4,001,000**	**175,000**	...	**4,176,000**		**Total Program—Budgetary**	**3,634,958**	**541,042**	...	...
						Total Ministry—				
756,473	**11,403,044,464**	**890,210,147**	**173,136,387**	**12,467,147,471**		**Budgetary**	**12,254,234,634**	**211,927,230**	**985,607**	**11,469,964,578**
83,005,401	...	**20,000,000**	...	**103,005,401**		**Non-budgetary**	**3,665,609**	...	**99,339,792**	**(146,784)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Program by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Maritime forces	1,739,384,097	1,738,534,270	300,494,064	294,103,760	...	...	75,999,300	72,968,510	...	...	1,963,878,861	1,959,669,520
Land forces	2,623,605,913	2,592,606,712	756,571,880	740,337,769	...	...	174,610,800	167,647,463	...	...	3,205,566,993	3,165,297,018
Air forces	2,593,523,711	2,554,916,763	677,343,459	663,058,253	...	...	162,037,200	155,575,288	...	...	3,108,829,970	3,062,399,728
Joint operations and civil emergency preparedness	831,854,946	858,079,348	128,352,157	125,634,414	264,739,987	179,154,299	9,683,700	9,297,522	...	...	1,215,263,390	1,153,570,539
Communications and information management	294,866,248	281,066,614	149,109,651	145,947,887	...	...	18,454,800	17,718,838	...	...	425,521,099	409,295,663
Support to the personnel function	794,265,511	811,297,090	68,444,314	66,901,982	12,949,188	12,949,188	21,040,500	20,201,422	...	...	854,618,513	870,946,838
Materiel, infrastructure and environment support	733,290,871	727,279,100	117,694,102	115,256,879	9,506,117	9,506,117	17,745,000	17,037,344	...	...	842,746,090	835,004,752
Department/Forces executive—												
Budgetary	678,567,237	633,452,425	57,907,479	56,745,245	128,392,664	123,489,795	27,428,700	26,334,866	...	...	837,438,680	787,352,599
Non-budgetary	...	...	...	...	...	...	...	...	103,005,401	3,665,609	103,005,401	3,665,609
Sub-total—												
Budgetary	10,289,358,534	10,197,232,322	2,255,917,106	2,207,986,189	415,587,956	325,099,399	507,000,000	486,781,253	...	...	12,453,863,596	12,243,536,657
Non-budgetary	...	...	...	...	...	...	...	...	103,005,401	3,665,609	103,005,401	3,665,609
Revenues netted against expenditures	(507,000,000)	(486,781,253)	...	...	...	...	(507,000,000)	(486,781,253)	...	...	...	...
Total Department—												
Budgetary	**9,782,358,534**	**9,710,451,069**	**2,255,917,106**	**2,207,986,189**	**415,587,956**	**325,099,399**	...	...	...	...	**12,453,863,596**	**12,243,536,657**
Non-budgetary	...	...	...	...	...	...	...	...	**103,005,401**	**3,665,609**	**103,005,401**	**3,665,609**
Canadian Forces Grievance Board—												
Budgetary	**9,107,875**	**7,063,019**	...	...	...	...	...	...	...	...	**9,107,875**	**7,063,019**
Military Police Complaints Commission—												
Budgetary	**4,176,000**	**3,634,958**	...	...	...	...	...	...	...	...	**4,176,000**	**3,634,958**
Total Ministry—												
Budgetary	**9,795,642,409**	**9,721,149,046**	**2,255,917,106**	**2,207,986,189**	**415,587,956**	**325,099,399**	...	...	...	...	**12,467,147,471**	**12,254,234,634**
Non-budgetary	...	...	...	...	...	...	...	...	**103,005,401**	**3,665,609**	**103,005,401**	**3,665,609**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Joint operations and civil emergency preparedness				
...	54,000	...	...	54,000	Research fellowship—Emergency planning	54,000	...	...	54,000
					Support to the personnel function				
...	100,000	...	(919)	99,081	(S) Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan	99,081	...	...	96,544
					Materiel, infrastructure and environment support				
...	...	1	3,495,173	3,495,174	Grant to the municipality of Shannon	3,495,174	...	...	...
					Department/Forces executive				
					Civil pensions and annuities:				
...	13,800	...	...	13,800	Mr. R P Thompson	13,761	39	...	13,409
...	50,000	25,000	...	75,000	Conference of Defence Associations	75,000	...	...	50,000
...	250,000	...	...	250,000	Army Cadet League of Canada	250,000	...	...	250,000
...	250,000	...	...	250,000	Air Cadet League of Canada	250,000	...	..	250,000
...	250,000	...	...	250,000	Navy League of Canada	250,000	...	...	250,000
...	10,285	...	...	10,285	Royal Canadian Navy Benevolent Fund	10,285	...	...	10,285
...	12,090	...	...	12,090	Royal Canadian Air Force Benevolent Fund	12,090	...	...	12,090
...	2,000,000	...	...	2,000,000	Security and Defence Forum	1,961,202	38,798	...	1,679,810
...	89,250	...	...	89,250	Canadian Institute of Strategic Studies	89,250	...	...	89,250
...	60,000	...	...	60,000	Centre for Conflict Studies	60,000	...	...	60,000
...	40,000	...	...	40,000	Canadian Institute of International Affairs	40,000	...	...	40,000
...	1,125,000	...	...	1,125,000	Institute of Environment Monitoring and Research	1,125,000	...	...	1,125,000
...	24,056	...	...	24,056	Military and united services institutes	24,056	...	...	24,056
...	4,174,481	25,000	...	4,199,481		4,160,644	38,837	...	3,853,900
...	**4,328,481**	**25,001**	**3,494,254**	**7,847,736**	**Total—Grants**	**7,808,899**	**38,837**	**...**	**4,004,444**
					Contributions				
					Joint operations and civil emergency preparedness				
...	4,716,680	475,000	5,525,000	10,716,680	Contributions to the provinces and municipalities pursuant to the *Emergency Preparedness Act*	10,285,756	430,924	...	4,720,939
...	250,000,000	...	...	250,000,000	Contributions to the provinces for assistance related to natural disasters	165,855,405	84,144,595	...	106,172,748

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	215,000	...	...	215,000	Contribution to the International Maritime Satellite Organization	210,425	4,575	...	207,344
...	2,004,606	...	...	2,004,606	Contribution to the Civil Air Search and Rescue Association	1,999,012	5,594	...	1,881,121
...	1,000,000	...	...	1,000,000	Contribution to the Civil Air Search and Rescue Association—New Initiatives Fund	...	1,000,000	...	67,907
...	...	...	749,701	749,701	Provincial/Territorial Projects—New Initiatives Fund	749,701	...	...	471,153
...	257,936,286	475,000	6,274,701	264,685,987		179,100,299	85,585,688	...	113,521,212
					Support to the personnel function				
...	3,500,000	...	(966,481)	2,533,519	(S) Payments under Parts I-IV of the *Defence Services Pension Continuation Act*	2,533,519	...	...	2,733,242
...	14,000,000	...	(3,683,412)	10,316,588	(S) Payments under the *Supplementary Retirement Benefits Act*	10,316,588	...	...	10,866,049
...	17,500,000	...	(4,649,893)	12,850,107		12,850,107	...	...	13,599,291
					Materiel, infrastructure and environment support				
...	4,650,000	...	560,943	5,210,943	Contributions to provinces and municipalities for capital assistance projects	5,210,943	...	...	4,420,397
...	100,000	...	700,000	800,000	Kativik regional government	800,000	...	...	...
...	4,750,000	...	1,260,943	6,010,943		6,010,943	...	...	4,420,397
					Department/Forces executive				
...	89,666,000	...	2,696,299	92,362,299	NATO military budgets and agencies	92,362,299	...	...	71,551,077
...	33,000,000	...	(13,736,771)	19,263,229	NATO infrastructure—Capital expenditures	16,301,950	2,961,279	...	24,477,604
...	2,727,000	...	...	2,727,000	NATO—Mutual aid	1,036,086	1,690,914	...	1,386,102
...	153,000	...	...	153,000	NATO Allied Command Rapid Reaction Corps Headquarters	131,077	21,923	...	96,857
...	48,000	...	...	48,000	Reaction Force Air Staff	44,303	3,697	...	33,458
...	3,908,000	...	25,336	3,933,336	Military training assistance program	3,933,335	1	...	3,542,597
...	5,357,000	...	...	5,357,000	Canadian International Peacekeeping Centre	5,357,000	...	...	4,801,000
...	280,000	...	(15,681)	264,319	United Nations standby forces high—Readiness brigade	78,101	186,218	...	69,494
...	85,000	...	...	85,000	Biological and Chemical Defence Review Committee	85,000	...	...	85,000
...	...	...	...	...	Items not required for the current year	...	...	...	3,825,200
...	135,224,000	...	(11,030,817)	124,193,183		119,329,151	4,864,032	...	109,868,389
...	**415,410,286**	**475,000**	**(8,145,066)**	**407,740,220**	**Total—Contributions**	**317,290,500**	**90,449,720**	**...**	**241,409,289**

Ministerial Summary by Business Line

...	257,990,286	475,000	6,274,701	264,739,987	Joint operations and civil emergency preparedness	179,154,299	85,585,688	...	113,575,212
...	17,600,000	...	(4,650,812)	12,949,188	Support to the personnel function	12,949,188	...	...	13,695,835
...	4,750,000	1	4,756,116	9,506,117	Materiel, infrastructure and environment support	9,506,117	...	...	4,420,397
...	139,398,481	25,000	(11,030,817)	128,392,664	Department/Forces executive	123,489,795	4,902,869	...	113,722,289
...	**419,738,767**	**500,001**	**(4,650,812)**	**415,587,956**	**Total Ministry**	**325,099,399**	**90,488,557**	**...**	**245,413,733**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Maritime forces			
Deductions from members for rations, quarters and clothing	24,058,201	18,164,215	16,355,411
Material and services provided to other government departments	40,218,319	34,251,986	2,499,779
Medical and dental services	50,539	64,432	297,504
Provincial school grants and tuition fees	132,731	740,479	1,408,682
Other recoveries	11,539,510	19,747,398	10,443,788
	75,999,300	72,968,510	31,005,164
Land forces			
Deductions from members for rations, quarters and clothing	55,274,478	41,732,859	43,080,712
Material and services provided to other government departments	92,402,864	78,695,023	90,166,989
Medical and dental services	116,115	148,034	257,275
Provincial school grants and tuition fees	304,954	1,701,274	1,218,199
Other recoveries	26,512,389	45,370,273	9,031,571
	174,610,800	167,647,463	143,754,746
Air forces			
Deductions from members for rations, quarters and clothing	51,294,201	38,727,706	38,860,499
Material and services provided to other government departments	85,749,000	73,028,251	102,133,718
Medical and dental services	107,753	137,374	777,938
Provincial school grants and tuition fees	282,995	1,578,766	3,683,539
Other recoveries	24,603,251	42,103,191	27,309,294
	162,037,200	155,575,288	172,764,988
Joint operations and civil emergency preparedness			
Deductions from members for rations, quarters and clothing	3,065,455	2,314,453	762,294
Material and services provided to other government departments	5,124,549	4,364,329	868,827
Medical and dental services	6,440	8,210	108,905
Provincial school grants and tuition fees	16,912	94,351	515,664
Other recoveries	1,470,344	2,516,179	3,823,066
	9,683,700	9,297,522	6,078,756
Communications and information management			
Deductions from members for rations, quarters and clothing	5,842,018	4,410,790	162,780
Material and services provided to other government departments	9,766,157	8,317,361	344,156
Medical and dental services	12,272	15,646	14,266
Provincial school grants and tuition fees	32,231	179,809	67,548
Other recoveries	2,802,122	4,795,232	500,791
	18,454,800	17,718,838	1,089,541
Support to the personnel function			
Deductions from members for rations, quarters and clothing	6,660,543	5,028,785	7,778,070
Material and services provided to other government departments	11,134,491	9,482,705	1,637,220
Medical and dental services	13,992	17,838	51,458
Provincial school grants and tuition fees	36,747	205,002	243,654
Other recoveries	3,194,727	5,467,092	1,806,418
	21,040,500	20,201,422	11,516,820
Materiel, infrastructure and environment support			
Deductions from members for rations, quarters and clothing	5,617,325	4,241,144	361,651
Material and services provided to other government departments	9,390,536	7,997,462	2,726,695
Medical and dental services	11,800	15,044	43,552
Provincial school grants and tuition fees	30,991	172,894	206,217
Other recoveries	2,694,348	4,610,800	1,528,867
	17,745,000	17,037,344	4,866,982

Details of Respendable Amounts—*Concluded*

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department/Forces executive			
Deductions from members for rations, quarters and clothing	8,682,780	6,555,597	6,082,915
Material and services provided to other government departments	14,515,083	12,361,791	11,236,897
Medical and dental services	18,240	23,254	439,721
Provincial school grants and tuition fees	47,904	267,244	2,082,083
Other recoveries	4,164,693	7,126,980	15,436,302
	27,428,700	26,334,866	35,277,918
Total budgetary	507,000,000	486,781,253	406,354,915
Non-budgetary (respendable receipts)			
Working capital advance	...	362,782,870	390,026,014
Total Ministry—			
Budgetary	**507,000,000**	**486,781,253**	**406,354,915**
Non-budgetary	**...**	**362,782,870**	**390,026,014**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	...	2,612,594
Total tax revenues	**...**	**2,612,594**
Non-tax revenues—		
Return on investments—		
Other accounts—		
Interest on loans to employees posted abroad	751,180	833,801
Interest earned from funds on deposit with suppliers	82,657	15,118
	833,837	848,919
Refunds of previous years' expenditures—		
Refunds received after audit or adjustment of contracts and refunds of advance payments on contracts	24,601,330	44,387,098
Proceeds from the disposal of surplus Crown assets	41,669,573	49,366,135
Miscellaneous non-tax revenues—		
Includes payments received from United Nations in respect of peacekeeping operations and from provincial governments for humanitarian assistance provided	10,952,330	14,049,417
Total non-tax revenues	**78,057,070**	**108,651,569**
Total Department	**78,057,070**	**111,264,163**
Canadian Forces Grievance Board		
Non-tax revenues—		
Sales of goods and services—		
Sales of goods and information products	20	...
Total Program	**20**	**...**
Military Police Complaints Commission		
Non-tax revenues—		
Refunds of previous years' expenditures	6,390	...
Total Program	**6,390**	**...**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Ministry Summary		
Tax revenues—		
Goods and services tax	...	2,612,594
Total tax revenues	...	2,612,594
Non-tax revenues—		
Return on investments	833,837	848,919
Refunds of previous years' expenditures	24,607,720	44,387,098
Sales of goods and services	20	...
Proceeds from the disposal of surplus Crown assets	41,669,573	49,366,135
Miscellaneous non-tax revenues	10,952,330	14,049,417
Total non-tax revenues	78,063,480	108,651,569
Total Ministry	**78,063,480**	**111,264,163**

SECTION 17

2001-2002

PUBLIC ACCOUNTS OF CANADA

Natural Resources

Department

Atomic Energy of Canada Limited

Canadian Nuclear Safety Commission

Cape Breton Development Corporation

National Energy Board

CONTENTS

Page

Program objectives and business line descriptions.... 17.2
Ministry summary 17.5
Programs by business line 17.8
Transfer payments 17.10
Details of respendable amounts.................... 17.15
Revenues....................................... 17.15

Department

Objectives

To advance the development of Canada's economy by providing expert scientific and economic knowledge to Canadians, and by promoting the sustainable development and use of Canada's natural resources and the competitiveness of the energy, forest, minerals and metals and geomatics industries.

Business Line Descriptions

Information dissemination and consensus building

NRCan recognizes the need to invest in knowledge and systems innovation to create easily accessible and integrated information. To this end, the Department develops and maintains the knowledge infrastructure (ResSources) and databases, such as GeoConnections, necessary to provide Canadians with geographical and scientific information on the state of Canada's landmass, and with sound economic, environmental advice on matters relating to the sustainable development and use of Canada's natural resources and to public health and safety. It also gathers, shares, disseminates and analyzes information and prepares statistical reports on the productivity and competitiveness of the Canadian natural resource industry. The information is used as a basis for forecasting and reporting progress on market demand.

Promoting greater national and international cooperation and consensus on sustainable development is the basis for protecting existing resource-based benefits and building new opportunities in the knowledge-based economy. In this context, the Department co-manages the federal process to develop a National Implementation Strategy on the mitigation and adaptation to climate change. NRCan implements action plans, tools and testing that support new and innovative forest management practices. Under the terms of bilateral and multilateral agreements, the Department promotes globally the responsible development and use of minerals and metals and undertakes research and development to facilitate further growth for the Canadian geomatics industry. NRCan provides coordinated logistics advice and services in support of its scientific research programs and transfers its S&T technologies and sustainable resource management practices and techniques to stakeholders and users.

NRCan provides Canadians with the best possible fiscal and regulatory information to allow them to make informed decisions. In this regard, the Department develops national and international strategies, policies, regulations and voluntary approaches in support of sustainable development.

Included within this business line is the Geomatics Canada Revolving Fund. The fund was established under *Appropriation Act No. 3* in 1993-94. The fund allows Geomatics Canada to shift the costs of offering goods and services from taxpayers at large to specific users who benefit directly from them. This revenue retention mechanism gives Geomatics Canada the ability to recover full costs from Canadian customers and the freedom to charge market prices for international clients. It presents the opportunity to provide an increasing volume of products and services in response to the needs of Canadian clients as well as supporting the Canadian geomatics industry through the knowledge and expertise necessary to be competitive in the international market.

Economic and social benefits

Leading edge science and technology, expert policy advice and innovation are essential if Canada is to maintain and expand its market share in the new global economy. In this context, the Department identifies business opportunities for resource-based products, knowledge, technologies and services. It works with stakeholders to provide a business climate that enhances the competitiveness of the natural resource sector (e.g., the administration of Canada's mining taxation regime). The Department holds investment seminars to attract investment to Canada and addresses international environmental and trade issues related to the natural resource sector. NRCan also works with governments and industry on issues related to understanding the geological framework of the nation and to stimulate exploration.

NRCan works internationally to facilitate the export of Canadian resource-related goods and services, and promotes the transfer of technologies and the exchange of knowledge supporting the sustainable development and use of natural resources. NRCan, in conjunction with the Department of Foreign Affairs and International Trade, maintains good relationships with counterparts in other countries, while building awareness of foreign developments. The Department facilitates private sector access to foreign markets for natural resource products, management practices and services. It supports the Canadian geomatics and geoscience industry in major international projects, in the development of standards, exchange of information, research and development, in training and personnel exchange, and on government policies and programs. The Department also helps ensure Canadian competitiveness and the fulfilment of trade obligations. For example, it influences the harmonization of international standards and codes, participates in multilateral fora, provides advice to assist in negotiations on trade frameworks as well as regulatory, trade and foreign policy issues. Likewise, bilateral relations allow the Department to exchange information to promote regulatory and policy consistency and to provide ideas and insights concerning the implementation of energy-efficiency and forestry measures, both current and prospective.

NRCan, in conjunction with Indian and Northern Affairs Canada, manages programs to generate Aboriginal employment in the natural resource industry. The Department finances viable Aboriginal operations and enhances their management skills. In addition, NRCan promotes initiatives and regulations that focus on work opportunities, economic diversification and decision-making relating to sustainable land and resource development in rural, Aboriginal and northern communities.

Environmental protection and mitigation

NRCan has a key role in designing Canada's response options for climate change which are central to the federal government's mitigation and adaptation strategy and to the transformation of Canada's energy economy. In collaboration with its partners, the Department (i) develops a National Implementation Strategy for climate change, (ii) develops and promotes Canadian interests in meeting the Kyoto commitment and (iii) participates in Canada's international climate change agenda.

The Department manages the interdepartmental program of energy research and development, develops and promotes the use of emerging and promising renewable resource technologies and alternative sources of energy, and develops and implements programs and technologies to promote energy efficiency in buildings, in industry and at home. In partnership with its clients and stakeholders, the Department also conducts forest science research and transfers technologies and techniques that contribute to Canada's forest health and sustainability, predicts and monitors the effects of human interactions and natural events on forest ecosystems, and conducts forest production research to ensure sustainability for difficult to grow and/or endangered trees. NRCan also develops and transfers technologies leading to more efficient industrial processes, the production of new, higher-performance mineral - and metal-based products and enhances the productivity of mining and ore processing operations. The Department carries out research that mitigates the impacts of effluent and drainage on mining and milling operations; provides technical support to mines in Canada on mine roof control, underground environmental assessment, ventilation and rockburst abatement; and makes improvements to procedures that apply to manufacturing.

The Department, in collaboration with its co-delivery partners, develops and implements policies and practices to address hazards associated with natural resource development and use. It recommends options for the long-term management of radioactive waste and spent nuclear fuel. NRCan also develops technologies to improve the structural reliability of Canada's pipeline infrastructure.

Safety and security of Canadians

NRCan plays a critical role in providing information and expertise to Canadians with respect to natural hazards. NRCan's scientific expertise provides the advice and research recommendations for minimizing risks associated with natural hazards like earthquakes. In addition, the Department provides topographical maps and satellite imagery to respond to these hazard emergencies and to provide information about soil types, risk areas and erosion patterns to understand the cause of disasters.

The Department provides a reliable system of surveys, topographical maps, aeronautical charts and publications, remotely sensed data and geographically referenced information covering Canadian territory, in support of national sovereignty, defense, the environment, socio-economic development and the governing of Canada. In partnership with its counterparts, NRCan also maintains the boundary between the United States and Canada and carries out boundary survey work and inspections.

NRCan is the Government's primary source of expertise on explosives regulations and technology. The Department develops technologies and conducts inspections associated with the manufacture, use, storage and transport of explosives and pyrotechnics. In conjunction with Justice Canada, NRCan works to improve safety in the explosives industry by producing the explosives regulations in plain language and assisting in negotiations in international agreements.

NRCan provides the policy framework for safety and security in Canada's energy sector and specifically for energy transmission, offshore development and Canada's uranium and nuclear industry. It makes recommendations to the Minister on issues concerning the National Energy Board, the Atomic Energy of Canada Limited, the Canadian Nuclear Safety Commission, and the Newfoundland and Nova Scotia Offshore boards. NRCan promulgates health and safety regulations to ensure the integrity of survival and evacuation systems for frontier oil and gas exploration and development.

Sound departmental management

This business line represents the corporate management that administers the Department's internal functions. It provides corporate strategic and management direction for aligning departmental objectives to ministerial and government priorities, for setting goals and monitoring results, and for managing allocated resources in an effective and efficient manner through: corporate strategic planning, department-wide policy coordination and issues management; Cabinet and parliamentary liaison; financial, administration, real property, human resources, information management/information technology direction and services; communications strategy, advice and services; the administration of environmental policy and assessment activities; support to the Chief Science Advisor; and internal audits and program evaluations.

Atomic Energy of Canada Limited

Objectives

To develop the utilization of atomic energy for peaceful purposes.

Canadian Nuclear Safety Commission

Objectives

To limit, to a reasonable level and in a manner that is consistent with Canada's international obligations, the risks to national security, the health and safety of persons and the environment that are associated with the development, production and use of nuclear energy and the production, possession and use of nuclear substances, prescribed equipment and prescribed information.

To implement, in Canada, measures to which Canada has agreed respecting international control of the development, production and use of nuclear energy, including the non-proliferation of nuclear weapons and nuclear explosive devices and to support international efforts to develop, maintain and strengthen the nuclear non-proliferation and safeguards regimes.

Business Line Descriptions

Health, safety, security and environmental protection

The CNSC regulates the development, production, possession and use of nuclear energy, substances, equipment and information through a comprehensive licensing system. This system is designed to minimize the likelihood that nuclear workers, the public and the environment are exposed to unacceptable levels of radiation and to the radioactive or hazardous substances associated with nuclear technology. The CNSC regulates such operations and facilities as accelerators, non-power nuclear reactors, nuclear fuel facilities, nuclear research and test establishments, nuclear substance transport packages, pool-type irradiators, powers reactors, radioisotopes, radioisotope production facilities, uranium mining and processing facilities and nuclear waste management facilities.

Non-proliferation and safeguards

The CNSC regulates non-proliferation and safeguards through the implementation of safeguards agreements between Canada and the International Atomic Energy Agency (IAEA) and the nuclear non-proliferation provisions of Canada's nuclear cooperation agreements; and the maintenance of both a comprehensive nuclear materials/activity accounting/verification framework and a nuclear export and import licensing system. In addition, the CNSC participates in multilateral nuclear non-proliferation, safeguards and security initiatives to strengthen the international nuclear non-proliferation regime and provides advice to senior government officials on the development and application of Canada's nuclear non-proliferation policy, IAEA safeguards implementation and development and international issues concerning the security of nuclear material and facilities.

Cape Breton Development Corporation

Objectives

To rehabilitate and re-organize the coal mining industry on Cape Breton Island to be economically viable.

National Energy Board

Objectives

To regulate, in the public interest, those areas of the oil, gas and electricity industries relating to:

- the construction and operation of pipelines;
- the construction and operation of international and designated interprovincial power lines;
- traffic, tolls and tariffs of pipelines;
- exports of oil, gas and electricity and imports of gas and oil; and,
- oil and gas activities on Frontier lands not subject to a federal provincial accord.

To provide advice to the Minister of Natural Resources Canada on the development and use of energy resources.

Business Line Descriptions

Energy regulation and advice

The companies that are regulated by the Board create wealth for Canadians through the transport of oil, natural gas and natural gas liquids, and through the export of hydrocarbons and electricity. As a regulatory agency, the Board's role is to help create a framework which allows these economic activities to occur when they are in the public interest.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
...	446,089,000	...	...	446,089,000	1	Operating expenditures				
...	...	70,167,446	...	70,167,446	1a	Operating expenditures				
...	...	...	810,700	810,700		Transfer from: TB Vote 10 (1)				
...	...	...	19,554,000	19,554,000		TB Vote 15 (1)				
...	...	...	(12,782,454)	(12,782,454)		Transfer to Vote 10				
...	446,089,000	70,167,446	7,582,246	523,838,692		Total—Vote 1	496,351,715	27,486,977	...	473,823,528
...	...	1	...	1	3b	Geomatics Canada Revolving Fund—To reduce from $8,000,000 to $5,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purposes of the Geomatics Canada Revolving Fund, established by Vote 3b, *Appropriation Act No. 3, 1993-94*, may exceed the revenues	...	1	...	...
...	24,680,000	...	...	24,680,000	5	Capital expenditures				
...	...	936,108	...	936,108	5a	Capital expenditures				
...	...	...	(5,859,331)	(5,859,331)		Transfer to Vote 10				
...	24,680,000	936,108	(5,859,331)	19,756,777		Total—Vote 5	19,751,774	5,003	...	...
...	110,162,844	...	...	110,162,844	10	Grants and contributions				
...	...	58,150,000	...	58,150,000	10a	Grants and contributions				
...	...	41,009,149	...	41,009,149	10b	Transfer of $12,782,454 from Natural Resources Vote 1, and $5,859,331 from Natural Resources Vote 5				
...	...	...	12,782,454	12,782,454		Transfer from: Vote 1				
...	...	...	5,859,331	5,859,331		Vote 5				
...	110,162,844	99,159,149	18,641,785	227,963,778		Total—Vote 10	200,650,127	27,313,651	...	101,922,351
...	52,122	...	11,987	64,109	(S)	Minister of Natural Resources—Salary and motor car allowance	64,109	...	...	51,597
...	43,320,000	...	1,823,000	45,143,000	(S)	Contributions to employee benefit plans	45,143,000	...	...	46,524,000
7,862,882	1,536,000	956,000	(2,492,000)	7,862,882	(S)	Canada/Nova Scotia Development Fund (*Canada-Nova Scotia Oil and Gas Agreement Act*)—Total authority of $200,000,000 less the aggregate of all amounts charged to the Development Fund for the purpose of making payments to Her Majesty in right of the province pursuant to subsection 237(1) of the Act	4,259,868	...	3,603,014	1,788,193
7,343,883	2,300,000	...	(2,300,000)	7,343,883	(S)	Canada/Newfoundland Development Fund (*Canada-Newfoundland Atlantic Accord Implementation Act*)	3,044,602	...	4,299,281	4,951,664

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	2,462,000	...	(639,045)	1,822,955	(S)	Canada/Newfoundland Offshore Petroleum Board (*Canada-Newfoundland Atlantic Accord Implementation Act*)	1,822,955	...	...	1,390,223
...	1,565,000	...	10,000	1,575,000	(S)	Canada/Nova Scotia Offshore Petroleum Board (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)	1,575,000	...	...	1,512,500
...	6,200,000	7,800,000	4,402,569	18,402,569	(S)	Payments to the Nova Scotia Offshore Revenues Account	18,402,569	...	...	9,378,897
...	1,200,000	...	25,733,626	26,933,626	(S)	Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund	26,933,626	...	...	6,827,902
7,131,810	(1,136,000)	438,000	698,000	7,131,810	(S)	Geomatics Canada Revolving Fund				
...	...	...	(3,000,000)	(3,000,000)		Decrease in drawdown authority limit				
7,131,810	(1,136,000)	438,000	(2,302,000)	4,131,810		Total	(43,951)	...	4,175,761	(1,849,872)
...	400,000	...	(400,000)	...	(S)	Nova Scotia fiscal equalization offset payments	...	...	...	671,000
...	...	...	9,040	9,040	(S)	Refunds of amounts credited to revenues in previous years	9,040	...	...	32,229
95,791	...	...	148,345	244,136	(S)	Spending of proceeds from the disposal of surplus Crown assets	190,965	...	53,171	371,258
...	...	...	455	455	(S)	Collection agency fees	455	...	...	6,651
22,434,366	638,830,966	179,456,704	44,370,677	885,092,713		Total budgetary	818,155,854	54,805,632	12,131,227	647,402,121
...	...	...	...	...		Appropriations not required for the current year	...	...	...	7,825,800
						Total Department—				
22,434,366	**638,830,966**	**179,456,704**	**44,370,677**	**885,092,713**		**Budgetary**	**818,155,854**	**54,805,632**	**12,131,227**	**647,402,121**
...	...	...	...	...		**Non-budgetary**	...	...	...	**7,825,800**
						Atomic Energy of Canada Limited				
...	121,604,000	...	...	121,604,000	15	Payments to Atomic Energy of Canada Limited for operating and capital expenditures				
...	...	82,000,000	...	82,000,000	15a	Payments to Atomic Energy of Canada Limited for operating and capital expenditures				
...	...	6,868,000	...	6,868,000	15b	Payments to Atomic Energy of Canada Limited for operating and capital expenditures				
...	...	...	768,000	768,000		Transfer from TB Vote 15 (1)				
...	121,604,000	88,868,000	768,000	211,240,000		Total—Vote 15	211,240,000	...	...	121,150,000
...	**121,604,000**	**88,868,000**	**768,000**	**211,240,000**		**Total Program—Budgetary**	**211,240,000**	...	...	**121,150,000**

						Canadian Nuclear Safety Commission				
...	43,774,000	...	...	43,774,000	20	Program expenditures				
...	...	5,531,578	...	5,531,578	20a	Program expenditures				
...	...	2,231,680	...	2,231,680	20b	Program expenditures				
...	...	...	33,000	33,000		Transfer from: TB Vote 10 ⁽¹⁾				
...	...	...	4,316,000	4,316,000		TB Vote 15 ⁽¹⁾				
...	43,774,000	7,763,258	4,349,000	55,886,258		Total—Vote 20	52,926,262	2,959,996	...	50,033,700
...	5,317,000	...	224,000	5,541,000	(S)	Contributions to employee benefit plans	5,541,000	...	...	5,979,000
169	...	...	17,379	17,548	(S)	Spending of proceeds from the disposal of surplus Crown assets	169	...	17,379	18,626
169	**49,091,000**	**7,763,258**	**4,590,379**	**61,444,806**		**Total Program—Budgetary**	**58,467,431**	**2,959,996**	**17,379**	**56,031,326**
						Cape Breton Development Corporation				
...	31,010,000	...	...	31,010,000	25	Payments to the Cape Breton Development Corporation for operating and capital expenditures				
...	...	57,300,000	...	57,300,000	25a	Payments to the Cape Breton Development Corporation for operating and capital expenditures				
...	31,010,000	57,300,000	...	88,310,000		Total—Vote 25	65,500,000	22,810,000	...	64,906,000
...	31,010,000	57,300,000	...	88,310,000		Total budgetary	65,500,000	22,810,000	...	64,906,000
50,000,000	...	...	...	50,000,000	L40a	Advances to the Corporation pursuant to the *Cape Breton Development Corporation Act*, subsection 19(3). Limit $50,000,000 (Net)	...	...	50,000,000	...
						Total Program—				
...	**31,010,000**	**57,300,000**	**...**	**88,310,000**		**Budgetary**	**65,500,000**	**22,810,000**	**...**	**64,906,000**
50,000,000	**...**	**...**	**...**	**50,000,000**		**Non-budgetary**	**...**	**...**	**50,000,000**	**...**
						National Energy Board				
...	25,879,000	...	...	25,879,000	30	Program expenditures				
...	...	1,267,300	...	1,267,300	30a	Program expenditures				
...	...	1,145,687	...	1,145,687	30b	Program expenditures				
...	...	...	26,300	26,300		Transfer from: TB Vote 10 ⁽¹⁾				
...	...	...	803,000	803,000		TB Vote 15 ⁽¹⁾				
...	25,879,000	2,412,987	829,300	29,121,287		Total—Vote 30	28,836,201	285,086	...	26,215,525
...	3,998,000	...	168,000	4,166,000	(S)	Contributions to employee benefit plans	4,166,000	...	...	4,370,000
1,346	...	...	1,831	3,177	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	1,346	1,831	...
1,346	**29,877,000**	**2,412,987**	**999,131**	**33,290,464**		**Total Program—Budgetary**	**33,002,201**	**286,432**	**1,831**	**30,585,525**
						Total Ministry—				
22,435,881	**870,412,966**	**335,800,949**	**50,728,187**	**1,279,377,983**		**Budgetary**	**1,186,365,486**	**80,862,060**	**12,150,437**	**920,074,972**
50,000,000	**...**	**...**	**...**	**50,000,000**		**Non-budgetary**	**...**	**...**	**50,000,000**	**7,825,800**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

⁽¹⁾ Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Information dissemination and consensus building	179,325,814	188,448,443	589,672	584,669	15,050,907	13,748,766	12,676,875	12,676,875	...	...	182,289,518	190,105,003
Economic and social benefits—												
Budgetary	92,915,306	94,597,997	790,000	790,000	124,344,279	88,720,340	10,753,579	10,753,579	...	...	207,296,006	173,354,758
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Environmental protection and mitigation	179,414,597	181,269,956	17,800,000	17,800,000	148,027,543	149,741,584	4,741,612	4,741,612	...	...	340,500,528	344,069,928
Safety and security of Canadians	42,507,086	37,702,263	166,108	166,108	3,983,384	3,979,627	6,887,005	6,887,005	...	...	39,769,573	34,960,993
Sound departmental management	114,358,776	74,787,010	410,997	410,997	498,580	498,430	31,265	31,265	...	...	115,237,088	75,665,172
Sub-total—												
Budgetary	608,521,579	576,805,669	19,756,777	19,751,774	291,904,693	256,688,747	35,090,336	35,090,336	...	...	885,092,713	818,155,854
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures	(35,090,336)	(35,090,336)	...	...	...	...	(35,090,336)	(35,090,336)	...	...	...	...
Total Department—												
Budgetary	**573,431,243**	**541,715,333**	**19,756,777**	**19,751,774**	**291,904,693**	**256,688,747**	**...**	**...**	**...**	**...**	**885,092,713**	**818,155,854**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
Atomic Energy of Canada Limited—												
Budgetary	**211,240,000**	**211,240,000**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**211,240,000**	**211,240,000**
Canadian Nuclear Safety Commission												
Health, safety, security and environmental protection	55,567,009	53,748,124	883,797	883,797	99,740	85,740	...	...	...	...	56,550,546	54,717,661
Non-proliferation and safeguards	4,352,000	3,589,770	...	...	542,260	160,000	...	...	...	...	4,894,260	3,749,770
Total Program—Budgetary	**59,919,009**	**57,337,894**	**883,797**	**883,797**	**642,000**	**245,740**	**...**	**...**	**...**	**...**	**61,444,806**	**58,467,431**
Cape Breton Development Corporation—												
Budgetary	**88,310,000**	**65,500,000**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**88,310,000**	**65,500,000**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**50,000,000**	**...**	**50,000,000**	**...**

National Energy Board												
Energy regulation and advice	33,290,464	33,002,201	...	...	...	...	...	...	...	...	33,290,464	33,002,201
Total Program—Budgetary	**33,290,464**	**33,002,201**	...	...	...	...	...	...	...	...	**33,290,464**	**33,002,201**
Total Ministry—												
Budgetary	**966,190,716**	**908,795,428**	**20,640,574**	**20,635,571**	**292,546,693**	**256,934,487**	...	...	...	...	**1,279,377,983**	**1,186,365,486**
Non-budgetary	...	...	...	...	...	...	...	...	**50,000,000**	...	**50,000,000**	...

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Information dissemination and consensus building				
...	140,066	...	348,804	488,870	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	487,554	1,316	...	264,692
...	25,000	...	...	25,000	Grant to the Quebec Council on Forestry Research	23,500	1,500	...	23,500
...	...	250,000	...	250,000	Grant to the 2003 World Forestry Congress	250,000	...	...	...
...	...	100,000	...	100,000	Grant to the Food and Agriculture Organization of the United Nations (FAO) Trust Account	100,000	...	...	...
...	165,066	350,000	348,804	863,870		861,054	2,816	...	288,192
					Economic and social benefits				
...	249,030	292,000	(479,519)	61,511	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	60,496	1,015	...	110,522
...	...	...	100,000	100,000	Grant in support of clean-up of low level radiation waste in the Port Hope area	7,750	92,250	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	30,000,000
...	249,030	292,000	(379,519)	161,511		68,246	93,265	...	30,110,522
					Environmental protection and mitigation				
...	26,718	...	(1,618)	25,100	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	25,092	8	...	17,226
...	...	50,000,000	...	50,000,000	Grant to the Foundation for Sustainable Development Technology in Canada	50,000,000	...	...	...
...	...	100,000	(100,000)	...	Grant in support of clean-up of low level radiation waste	...	...	...	...
...	...	31,358,215	18,641,785	50,000,000	Grant to the Green Municipal Investment Fund	50,000,000	...	...	...
...	...	12,500,000	...	12,500,000	Grant to the Green Municipal Enabling Fund	12,500,000	...	...	...
...	26,718	93,958,215	18,540,167	112,525,100		112,525,092	8	...	17,226
					Safety and security of Canadians				
...	37,542	...	2,758	40,300	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	39,209	1,091	...	25,515

					Sound departmental management				
...	100,000	...	2,000	102,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	102,000	...	...	54,000
...	**578,356**	**94,600,215**	**18,514,210**	**113,692,781**	**Total—Grants**	**113,595,601**	**97,180**	...	**30,495,455**
					Contributions				
					Information dissemination and consensus building				
...	252,967	(350,000)	3,092,416	2,995,383	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	2,963,737	31,646	...	2,619,621
...	560,000	...	(162,865)	397,135	In support of the energy efficiency and alternative energy programs	397,135	...	...	826,650
...	4,000,000	...	(2,729,000)	1,271,000	GeoConnections Implementation Fund program	1,262,262	8,738	...	573,287
...	227,700	...	(23,073)	204,627	Ocean drilling program	204,627	...	...	415,775
...	40,000	...	...	40,000	Canadian Forestry Association	40,000	...	...	80,000
...	7,750,000	...	(3,563,200)	4,186,800	Model forest program	4,155,522	31,278	...	4,318,647
...	...	...	423,276	423,276	Contribution in support of new and expanded measures under the efficiency and alternative energy programs	423,276	...	...	1,204,336
...	...	...	85,000	85,000	In support of international thermonuclear experimental reactor	83,337	1,663	...	...
...	...	...	2,816	2,816	Contribution to the International Energy Agency	2,816	...	...	4,489
					Ice-storm recovery program—				
...	...	...	4,531,000	4,531,000	Quebec	3,305,000	1,226,000	...	2,269,015
...	...	...	50,000	50,000	Asbestos	50,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	1,830,328
...	12,830,667	(350,000)	1,706,370	14,187,037		12,887,712	1,299,325	...	14,142,148
					Economic and social benefits				
...	1,010,251	30,000	360,063	1,400,314	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	1,398,314	2,000	...	1,389,874
...	121,500	...	(44,196)	77,304	Ocean drilling program	77,304	...	...	120,709
...	1,200,000	...	...	1,200,000	Petroleum Technology Research Centre	1,200,000	...	...	1,200,000
...	558,400	...	(558,400)	...	Youth employment strategy	...	...	...	18,895
...	1,000,000	...	(85,000)	915,000	In support of international thermonuclear experimental reactor	911,211	3,789	...	1,000,000
...	49,330,000	...	(1,143,014)	48,186,986	Hibernia interest assistance	20,625,126	27,561,860	...	5,489,578
...	1,675,400	...	85,601	1,761,001	Forest Engineering Research Institute of Canada	1,761,000	1	...	1,675,000
...	3,053,200	...	196,043	3,249,243	Contribution to Forintek Canada Corporation	3,249,074	169	...	3,053,200
...	1,000,000	...	...	1,000,000	Contributions to Forintek Canada Corporation value-added program	1,000,000	...	...	1,000,000
...	1,000,000	...	(260,154)	739,846	Contribution to the First Nations forestry program	708,289	31,557	...	2,464,052
...	1,000,000	...	...	1,000,000	Contribution to the National Community Tree Foundation	1,000,000	...	...	1,000,000
...	5,000,000	...	(5,000,000)	...	Ice-storm recovery program	...	...	...	...
7,862,882	1,536,000	956,000	(2,492,000)	7,862,882	(S) In support of infrastructural costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Nova Scotia	4,259,868	...	3,603,014	1,788,193
7,343,883	2,300,000	...	(2,300,000)	7,343,883	(S) In support of infrastructural costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Newfoundland	3,044,602	...	4,299,281	4,951,664
...	6,200,000	7,800,000	4,402,569	18,402,569	(S) Payments to the Nova Scotia Offshore Revenues Account	18,402,569	...	...	9,378,897

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	1,200,000	...	25,733,626	26,933,626	(S) Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund	26,933,626	...	...	6,827,902
...	400,000	...	(400,000)	...	(S) Nova Scotia fiscal equalization offset payments	...	...	...	671,000
...	...	...	25,000	25,000	Canadian Forestry Association	25,000	...	...	...
...	...	...	105,000	105,000	Climate Change Action Fund	105,000	...	...	1,084,614
...	...	...	1,250,000	1,250,000	GeoConnections Implementation Fund program	1,220,997	29,003	...	671,923
...	...	...	9,386	9,386	Contribution to the International Energy Agency	9,386	...	...	8,530
...	...	...	971,000	971,000	Model forest program	971,000	...	...	1,510,977
...	...	...	166,395	166,395	Contribution to the International Energy Agency/Forest Energy Agreement	166,395	...	...	251,295
...	...	...	1,583,333	1,583,333	Contribution in support of Action Plan 2000 on Climate Change	1,583,333	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	27,102
15,206,765	77,584,751	8,786,000	22,605,252	124,182,768		88,652,094	27,628,379	7,902,295	45,583,405
					Environmental protection and mitigation				
...	679,000	...	(74,574)	604,426	Contribution to the International Energy Agency	604,426	...	...	484,560
...	110,295	...	(110,295)	...	Contribution to the International Energy Agency/Forest Energy Agreement	...	...	...	...
...	87,643	1,203,534	(840,405)	450,772	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	450,772	...	...	544,917
...	4,700,000	...	3,287,807	7,987,807	Contribution in support of new and expanded measures under the energy efficiency and alternative energy programs	7,987,806	1	...	7,049,722
...	3,640,000	3,096,400	123,441	6,859,841	In support of the energy efficiency and alternative energy programs	6,859,841	...	...	6,579,080
...	3,898,000	...	(2,025,385)	1,872,615	In support of industrial energy research and development programs to effect research and to increase the efficiency of the use of energy	1,872,615	...	...	...
...	540,000	...	(540,000)	...	In support of the Federation of Canadian Municipalities	...	...	...	...
...	34,200	...	38,556	72,756	Ocean drilling program	72,756	...	...	53,648
...	16,000,000	(2,492,000)	436,017	13,944,017	Climate Change Action Fund	14,296,979	(352,962)	...	15,981,770
...	500,000	...	(202,615)	297,385	Contribution to Saskatchewan Power/Maritime Electric Company	297,384	1	...	...
...	400,000	...	(322,570)	77,430	Contribution to the City of Calgary in support of the production of electricity from renewable energy sources	77,430	...	...	122,624
...	...	3,071,000	(1,413,607)	1,657,393	Contribution in support of Action Plan 2000 on Climate Change	3,020,152	(1,362,759)	...	...
...	...	...	34,251	34,251	GeoConnections Implementation Fund program	33,411	840	...	104,234

...	...	...	1,643,750	1,643,750	Model forest program	1,642,920	830	...	1,609,623
...	...	...	...	...	Items not required for the current year	...	...	...	1,732,731
...	30,589,138	4,878,934	34,371	35,502,443		37,216,492	(1,714,049)	...	34,262,909
					Safety and security of Canadians				
...	49,099	...	266,757	315,856	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	314,856	1,000	...	178,756
...	100,233	...	13,500	113,733	Contribution to the Canadian Inter-Agency Forest Fire Centre	113,646	87	...	111,808
...	66,600	...	33,440	100,040	Ocean drilling program	100,040	...	...	80,473
...	2,462,000	...	(639,045)	1,822,955	(S) Contribution to the Canada/Newfoundland Offshore Petroleum Board	1,822,955	...	...	1,390,223
...	1,565,000	...	10,000	1,575,000	(S) Contribution to the Canada/Nova Scotia Offshore Petroleum Board	1,575,000	...	...	1,512,500
...	...	...	15,500	15,500	GeoConnections Implementation Fund program	13,921	1,579	...	43,431
...	...	...	...	...	Items not required for the current year	...	...	...	290,407
...	4,242,932	...	(299,848)	3,943,084		3,940,418	2,666	...	3,607,598
					Sound departmental management				
...	...	...	396,580	396,580	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	396,430	150	...	346,215
...	...	...	...	...	Items not required for the current year	...	...	...	5,000
...	...	...	396,580	396,580		396,430	150	...	351,215
15,206,765	**125,247,488**	**13,314,934**	**24,442,725**	**178,211,912**	**Total—Contributions**	**143,093,146**	**27,216,471**	**7,902,295**	**97,947,275**
					Departmental Summary by Business Line				
...	12,995,733	...	2,055,174	15,050,907	Information dissemination and consensus building	13,748,766	1,302,141	...	14,430,340
15,206,765	77,833,781	9,078,000	22,225,733	124,344,279	Economic and social benefits	88,720,340	27,721,644	7,902,295	75,693,927
...	30,615,856	98,837,149	18,574,538	148,027,543	Environmental protection and mitigation	149,741,584	(1,714,041)	...	34,280,135
...	4,280,474	...	(297,090)	3,983,384	Safety and security of Canadians	3,979,627	3,757	...	3,633,113
...	100,000	...	398,580	498,580	Sound departmental management	498,430	150	...	405,215
15,206,765	**125,825,844**	**107,915,149**	**42,956,935**	**291,904,693**	**Total Department**	**256,688,747**	**27,313,651**	**7,902,295**	**128,442,730**
					Canadian Nuclear Safety Commission				
					Grants				
					Health, safety, security and environmental protection				
...	**20,000**	**...**	**...**	**20,000**	Grants to support non-profit organizations which are furthering the development of nuclear safety standards	**8,000**	**12,000**	**...**	**13,125**
					Contributions				
					Health, safety, security and environmental protection				
...	22,000	...	...	22,000	Contributions to support non-profit organizations, academic institutions, national and international government, provinces, territories and municipal and regional governments whose activities contribute to the objectives of the Class contribution program	20,000	2,000	...	35,000

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	...	...	10,000	10,000	Contribution to the International Agency for Research on Cancer in support of the international collaborative study of cancer risk among nuclear industry workers (IARC)	10,000	...	...	10,000
...	...	...	32,846	32,846	Contribution to Swedish Nuclear Power Institute for Decovalex III	32,846	...	...	37,353
...	...	...	14,894	14,894	Contribution to Organization for Economic Cooperation and Development (OECD) for International Common-Cause Failure Data Exchange (ICCFDE) Project	14,894	...	...	14,896
...	...	...	...	...	Items not required for the current year	...	...	...	15,000
...	22,000	...	57,740	79,740		77,740	2,000	...	112,249
					Non-proliferation and safeguards				
...	600,000	...	(57,740)	542,260	Contributions for the Cost-free manpower assistance program and to procure related goods and services required to execute the Canadian support program for the International Atomic Energy Agency	160,000	382,260	...	357,617
...	**622,000**	**...**	**...**	**622,000**	**Total—Contributions**	**237,740**	**384,260**	**...**	**469,866**
					Program Summary by Business Line				
...	42,000	...	57,740	99,740	Health, safety, security and environmental protection	85,740	14,000	...	125,374
...	600,000	...	(57,740)	542,260	Non-proliferation and safeguards	160,000	382,260	...	357,617
...	**642,000**	**...**	**...**	**642,000**	**Total Program**	**245,740**	**396,260**	**...**	**482,991**
15,206,765	**126,467,844**	**107,915,149**	**42,956,935**	**292,546,693**	**Total Ministry**	**256,934,487**	**27,709,911**	**7,902,295**	**128,925,721**

(S) Statutory transfer payment

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Information dissemination and consensus building			
Sales of goods and services	12,676,875	11,670,116	12,708,762
Miscellaneous revenues	...	1,006,759	1,083,287
	12,676,875	12,676,875	13,792,049
Economic and social benefits			
Sales of goods and services	10,753,579	10,275,563	9,985,298
Miscellaneous revenues	...	478,016	505,689
	10,753,579	10,753,579	10,490,987
Environmental protection and mitigation			
Sales of goods and services	4,741,612	4,571,402	3,898,554
Miscellaneous revenues	...	170,210	161,235
	4,741,612	4,741,612	4,059,789
Safety and security of Canadians			
Sales of goods and services	6,887,005	6,765,976	7,537,147
Miscellaneous revenues	...	121,029	124,618
	6,887,005	6,887,005	7,661,765
Sound departmental management			
Sales of goods and services	31,265	20,778	183,767
Miscellaneous revenues	...	10,487	1,486
	31,265	31,265	185,253
Total Department—Budgetary	**35,090,336**	**35,090,336**	**36,189,843**
Cape Breton Development Corporation			
Non-budgetary (respendable receipts)			
Repayment of advances to the Corporation	...	10,000,000	26,400,000
Total Program—Non-budgetary	...	**10,000,000**	**26,400,000**
Total Ministry—			
Budgetary	**35,090,336**	**35,090,336**	**36,189,843**
Non-budgetary	...	**10,000,000**	**26,400,000**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	...	1,278,683
Total tax revenues	...	**1,278,683**
Non-tax revenues—		
Return on investments—[1]		
Consolidated accounts—		
Atomic Energy of Canada Limited	265,997	467,872
Loans, investments and advances—		
Cape Breton Development Corporation	...	31,765
	265,997	499,637
Refunds of previous years' expenditures—		
Refunds of expenditures pertaining to purchased goods and services	1,250,484	435,339
Refunds of expenditures pertaining to capital purchased	3,741	3,570
Refunds of transfer payments—Subsidies and capital assistance	1,001,711	21,280
Refunds of transfer payments to provinces and territories	...	35,266
Refunds of other transfer payments	1,472,495	1,041,694
Adjustments to prior year's payables—		
Adjustments pertaining to goods and services	1,910,709	2,125,029
	5,639,140	3,662,178
Sales of goods and services—		
Rights and privileges—		
Royalties from licensing, permits and copyright	14,966,873	14,792,213
Licences and permits	3,299,696	1,667,514
	18,266,569	*16,459,727*
Lease and use of public property	*1,010,495*	...
Services of a regulatory nature	*1,146,142*	...
Services of a non-regulatory nature	*19,632,586*	...
Sales of goods and information products—		
Charts, maps and plans	*6,676,219*	*116,053*
Other fees and charges	*1,889,978*	*640*
	48,621,989	16,576,420
Proceeds from the disposal of surplus Crown assets—		
Proceeds from Crown assets distribution centre	...	336,558
Proceeds from pilot project	148,345	45,595
	148,345	382,153

Revenues—*Concluded*

	Current year	Previous year
	$	$
Miscellaneous non-tax revenues—		
Geomatics Canada Revolving Fund overhead	...	480,269
Rental of works, machinery and equipment	...	372,268
Interest on overdue accounts receivables	58,983	16,927
NSF administration charges	...	285
Pay parking	...	32,195
Bonus on lease sales	...	5,055
Fines, penalties and court awards	...	6,586,956
Sundries	...	2,296,239
	58,983	9,790,194
Total non-tax revenues	**54,734,454**	**30,910,582**
Total Department	**54,734,454**	**32,189,265**
Canadian Nuclear Safety Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	10,140	11,404
Adjustments to prior year's payables	232,016	186,839
	242,156	198,243
Sales of goods and services—		
Services of a regulatory nature—		
Cost recovery	38,158,643	37,169,064
Services of a non-regulatory nature—		
Training	22,338	1,249,986
	38,180,981	38,419,050
Proceeds from the disposal of surplus Crown assets	17,379	18,795
Miscellaneous non-tax revenues—		
Deferred revenue from services of a regulatory nature	19,210,186	14,884,143
Access to information	651	1,476
Sundries	9,707	204,220
	19,220,544	15,089,839
Total Program	**57,661,060**	**53,725,927**[2]

	Current year	Previous year
	$	$
National Energy Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	14,645	20,187
Adjustments to prior year's payables	94,215	52,643
	108,860	72,830
Sales of goods and services—		
Rights and privileges	1,075	850
Services of a regulatory nature	31,308,956	30,625,425
Sales of goods and information products	2,512	2,163
Other fees and charges	19,977	10
	31,332,520	30,628,448
Proceeds from the disposal of surplus Crown assets	1,831	1,346
Total Program	**31,443,211**	**30,702,624**
Ministry Summary		
Tax revenues—		
Goods and services tax	...	1,278,683
Total tax revenues	...	1,278,683
Non-tax revenues—		
Return on investments	265,997	499,637
Refunds of previous years' expenditures	5,990,156	3,933,251
Sales of goods and services	118,135,490	85,623,918
Proceeds from the disposal of surplus Crown assets	167,555	402,294
Miscellaneous non-tax revenues	19,279,527	24,880,033
Total non-tax revenues	143,838,725	115,339,133
Total Ministry	**143,838,725**	**116,617,816**[2]

[1] Interest unless otherwise indicated.

[2] Amends previous year's *Public Accounts*.

SECTION 18

2001-2002

PUBLIC ACCOUNTS OF CANADA

Parliament

The Senate
House of Commons
Library of Parliament

CONTENTS

	Page
Program objectives and business line descriptions	18.2
Ministry summary	18.5
Programs by business line	18.7
Transfer payments	18.8
Details of respendable amounts	18.9
Revenues	18.10

The Senate

Objectives

To enable the Senate to carry out its constitutional role and to administer the affairs of the Senate.

The Senate has four main functions: to represent regional provincial and minority interests; to investigate national issues; to debate; and to legislate.

Senators perform these functions either individually through their offices or collectively through deliberations in the Senate Chamber and in Committees. Senate administration provides the support services required by Senators in the performance of these parliamentary functions.

Business Line Descriptions

Senators and their offices

This business line provides Senators with the statutory services set out in the *Parliament of Canada Act* and the *Members of Parliament Retiring Allowances Act.* Operating costs of Senators' offices are provided in accordance with established policies and guidelines.

Costs included under these two categories are: Senators' sessional indemnities and allowances as well as contributions to the Senators' pension plan; retiring allowances; travel and communication expenses; Senators' research and office expenses, including staff costs and the cost of goods and services incurred for the operations of Senators' offices; and Caucus research funds.

Chamber operations

This business line provides the support and services Senators require for their work in the Senate Chamber, which includes debate and approval of legislation, presentation of petitions, discussion of Committee reports and ceremonial events. These functions are carried out in accordance with the rules of the Senate, parliamentary procedure and precedents and the Speaker's rulings.

Costs included under this business line are: salaries for additional duties of the Officers of the Senate; staff costs and the costs of operating the offices of Officers of the Senate; salaries and other operating expenses of the Clerk of the Senate, Deputy Clerk, Parliamentary Counsel and Usher of the Black Rod; journals, reporting of debates and publications service in both official languages; Senate Pages; and parliamentary exchanges.

Committees and associations

This business line provides support for the work of Senators on standing, special and joint committees. Committees are delegated the task of conducting in-depth studies of bills and approving or amending legislation based on testimony from expert witnesses and advice and counsel from legal experts. They investigate policy matters and make recommendations as well as examine the government's spending proposals.

Senators also participate in parliamentary associations and friendship groups, representing Canada in international forums where issues of importance to Canadians are discussed.

Costs included under this business line are: committees and parliamentary associations; reporting of debates and publications service; and broadcasting committee proceedings.

Administrative support

This business line provides the on-going support services required for the effective, efficient and economical delivery of operating programs outlined under the other three business lines of the Senate. Administrative support provides accommodation and other facilities and tools, information, goods and services, and expert advice on all aspects of operations.

Costs included in this business line are: financial services and materiel management; human resources; protective services; communications and information services; information technology management; accommodation planning, maintenance and upkeep of premises; postal, messenger and printing services; and repairs, trades and transportation services.

House of Commons

Objectives

The House administration supports the activities of Members, both individually and collectively, in their roles as representatives of 301 constituencies, in the Chamber, in Committee and in Caucus.

Business Line Descriptions

Constituency

This business line supports Members as elected representatives of 301 constituencies. In this capacity, Members carry out their responsibilities in a similar fashion as the operation of 301 small business enterprises. They receive the services and support set out in legislation such as the *Parliament of Canada Act*, the By-laws of the Board of Internal Economy, the Standing Orders and the Speaker's rulings. Other services that support the work of Members in constituencies are provided in compliance with the guidelines and standards established by the Board. The following costs are included:

- Members' salaries and allowances, including contributions to the Members' pension plan;
- Members' office budgets, including staff costs, office expenses and constituency travel;

- communicating with constituents, including travel and communications;
- goods and services supplied by the House;
- other staff costs; and
- institution's administrative costs for supporting this activity.

Chamber

This business line provides the resources for the Member's role in the Chamber, as Members are entitled to vote in the House of Commons or the Committee of the Whole House. In the Chamber, their actions must be in accordance with the Standing Orders of the House of Commons, parliamentary procedure, legal precedents and the Speaker's rulings, which are all not subject to appeal. When Members are performing these duties, a full range of services is required, including the following:

- debates reporting service, index and reference service, publications service;
- security services;
- postal, distribution and messenger services;
- parliamentary broadcasting;
- maintenance operations;
- trades and transport services;
- parliamentary research and exchanges;
- page program;
- journals; and
- institution's administrative costs for supporting this activity.

Committee

This business line provides the funding that supports Members when they sit on standing committees, special or joint committees, and the Board of Internal Economy. This role is necessary as the House of Commons delegates in-depth consideration of bills and the thorough scrutiny of the government's programs and policies to its committees. Members also participate in parliamentary associations and friendship groups, and are members of delegations in parliamentary exchanges. Professional advice is available to them on substantive issues involving the work of these associations and exchanges, and legal consultants provide advice and counsel with regard to the formulation of amendments to government bills. The following are included:

- committees and parliamentary associations;
- parliamentary research and exchanges;
- debates reporting service, index and reference service, publications service;
- parliamentary broadcasting; and
- institution's administrative costs for supporting this activity.

Caucus

This business line provides the resources to support Members in their meetings with a variety of groups and in their relations with Members of their caucuses, including support to Party Research Offices and House Officers (the Speaker, Deputy Speaker, House Leaders, the Whips, and their respective assistants). The status of every Member is conferred by the Constitution and the *Parliament of Canada Act*. The By-laws of the Board of Internal Economy provide more information about the discretion left to the Members in various realms. The following are included in this activity:

- House Officers' additional salaries;
- budget for research offices, Party Leaders and other offices of House Officers, including staff costs and operating costs;
- other personnel costs; and
- institution's administrative costs for supporting this activity.

Institution

This business line provides the resources for the House of Commons administrative staff. House employees are responsible for providing services to the Members elected during a Parliament, and in addition, serve the House as an institution on a permanent basis. The orientation program for new Members provides an opportunity to introduce newcomers to the By-laws of the Board of Internal Economy, administrative policies and rules of procedure, and the precedents earlier Parliaments have set to support future Parliaments. The staff of the House of Commons strive to represent the institution well and to support the Members in their roles as representatives of 301 constituencies, in the Chamber, in committee and in Caucus. Funds are included for:

- policy and management (Offices of the Clerk, Clerk Assistant, Deputy Clerk and Sergeant-at-Arms);
- financial services;
- human resources;
- information services;
- security services;
- Canadian press gallery;
- building services;
- logistics services;
- telecommunications services;
- postal, distribution and messenger services; and
- institution's administrative costs for supporting this activity.

Library of Parliament

Objectives

To provide Parliament in timely fashion with comprehensive and reliable information, documentation, research and analysis while maintaining extensive and pertinent collections to support the functions of legislation and representation; and to distribute information about Canada's Parliament to the public.

Business Line Descriptions

Services to parliamentarians

As the Library's primary clients, Parliamentarians and their staff are offered individually or collectively, a broad range of services and products in the Chambers, committees, and constituencies/regions. Research and analysis services are available exclusively to Parliamentarians.

Services to authorised clients

Other authorised clients are provided with personalised information and reference services, and a range of assistance according to level-of-service guidelines. As it does for primary clients, the Library must continually review its services and products in order to meet the evolving needs of authorised clients.

Provide collections to Parliament

The Library ensures that its collections are developed and maintained through responsive acquisition and careful cataloguing of books and documents and analysis of new media. By preserving its historical collections, the Library ensures that our cultural and political heritage remains accessible by current and future generations.

Services to the public

The Library of Parliament offers a wide range of services and programs for the public, including guided tours, theatrical animation programs, a call-centre for inquiries, the Teachers' Institute on Canadian Parliamentary Democracy, and a souvenir boutique.

Infrastructure services

A wide range of support services ensures that the Library operates efficiently while achieving its goals.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						The Senate				
...	36,122,300	...	...	36,122,300	1	Program expenditures				
...	...	2,646,000	...	2,646,000	1a	Program expenditures				
...	36,122,300	2,646,000	...	38,768,300		Total—Vote 1	38,527,299	241,001	...	32,844,454
...	16,142,800	1,792,900	2,378,136	20,313,836	(S)	Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the *Parliament of Canada Act*; contributions to the Members of Parliament Retiring Allowances Account, the Supplementary Retirement Benefits Account; and Members of Parliament Retirement Compensation Arrangements Account; retiring allowances to former Senators under Part III of the *Members of Parliament Retiring Allowances Act*	20,313,836	...	...	15,354,343
...	4,251,000	...	179,000	4,430,000	(S)	Contributions to employee benefit plans	4,430,000	...	...	4,546,000
...	**56,516,100**	**4,438,900**	**2,557,136**	**63,512,136**		**Total Program—Budgetary**	**63,271,135**	**241,001**	**...**	**52,744,797**
						House of Commons				
...	182,882,033	...	...	182,882,033	5	Program expenditures				
...	...	5,084,798	...	5,084,798	5a	Program expenditures				
...	...	6,914,250	...	6,914,250	5b	Program expenditures				
...	182,882,033	11,999,048	...	194,881,081		Total—Vote 5	189,418,832	5,462,249	...	173,601,093
...	67,293,783	23,428,935	(729,321)	89,993,397	(S)	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the *Parliament of Canada Act* and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account	89,993,397	...	...	66,329,360
...	24,751,017	...	1,020,587	25,771,604	(S)	Contributions to employee benefit plans	25,771,604	...	...	25,433,511
...	**274,926,833**	**35,427,983**	**291,266**	**310,646,082**		**Total Program—Budgetary**	**305,183,833**	**5,462,249**	**...**	**265,363,964**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Library of Parliament				
...	20,605,000	...	...	20,605,000	10	Program expenditures				
...	...	1,691,600	...	1,691,600	10a	Program expenditures				
...	...	145,000	...	145,000	10b	Program expenditures				
...	...	...	525,000	525,000		Transfer from: TB Vote 10 (1)				
...	...	...	98,000	98,000		TB Vote 15 (1)				
...	20,605,000	1,836,600	623,000	23,064,600		Total—Vote 10	22,120,539	944,061	...	23,303,557
...	3,089,000	...	130,000	3,219,000	(S)	Contributions to employee benefit plans	3,219,000	...	...	3,331,000
...	**23,694,000**	**1,836,600**	**753,000**	**26,283,600**		**Total Program—Budgetary**	**25,339,539**	**944,061**	**...**	**26,634,557**
...	**355,136,933**	**41,703,483**	**3,601,402**	**400,441,818**		**Total Ministry—Budgetary**	**393,794,507**	**6,647,311**	**...**	**344,743,318**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
The Senate												
Senators and their offices	32,902,615	31,717,463	...	...	200,021	200,021	...	...	...	...	33,102,636	31,917,484
Chamber operations	4,445,280	3,706,511	...	...	...	...	...	...	...	...	4,445,280	3,706,511
Committees and associations	8,206,404	7,164,437	...	...	279,366	279,366	...	...	...	...	8,485,770	7,443,803
Administrative support	17,478,450	20,203,337	...	...	...	...	...	...	...	...	17,478,450	20,203,337
Total Program—Budgetary	**63,032,749**	**62,791,748**	**...**	**...**	**479,387**	**479,387**	**...**	**...**	**...**	**...**	**63,512,136**	**63,271,135**
House of Commons												
Constituency	193,029,222	185,215,981	3,242,160	4,348,486	...	...	226,593	219,561	...	...	196,044,789	189,344,906
Chamber	18,277,467	16,399,071	928,624	791,978	...	...	33,545	31,127	...	...	19,172,546	17,159,922
Committee	20,822,898	19,161,064	834,750	739,198	787,900	771,033	70,380	69,758	...	...	22,375,168	20,601,537
Caucus	25,527,705	24,348,713	479,725	545,771	...	...	66,603	64,433	...	...	25,940,827	24,830,051
Institution	45,977,240	48,909,575	1,821,614	5,021,716	...	...	686,102	683,874	...	...	47,112,752	53,247,417
Sub-total	303,634,532	294,034,404	7,306,873	11,447,149	787,900	771,033	1,083,223	1,068,753	...	...	310,646,082	305,183,833
Revenues netted against expenditures	(1,083,223)	(1,068,753)	...	...	...	...	(1,083,223)	(1,068,753)	...	...	...	...
Total Program—Budgetary	**302,551,309**	**292,965,651**	**7,306,873**	**11,447,149**	**787,900**	**771,033**	**...**	**...**	**...**	**...**	**310,646,082**	**305,183,833**
Library of Parliament												
Services to parliamentarians	11,997,735	10,768,893	...	...	...	...	...	48,934	...	...	11,997,735	10,719,959
Services to authorised clients	1,362,300	892,634	...	...	...	...	...	1,427	...	...	1,362,300	891,207
Provide collections to Parliament	4,091,015	4,058,547	...	...	...	...	...	165	...	...	4,091,015	4,058,382
Services to the public	2,008,272	1,935,186	...	...	...	...	203,000	140,507	...	...	1,805,272	1,794,679
Infrastructure services	7,027,278	7,887,216	...	...	...	...	...	11,904	...	...	7,027,278	7,875,312
Sub-total	26,486,600	25,542,476	...	...	...	...	203,000	202,937	...	...	26,283,600	25,339,539
Revenues netted against expenditures	(203,000)	(202,937)	...	...	...	...	(203,000)	(202,937)	...	...	...	...
Total Program—Budgetary	**26,283,600**	**25,339,539**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**26,283,600**	**25,339,539**
Total Ministry—Budgetary	**391,867,658**	**381,096,938**	**7,306,873**	**11,447,149**	**1,267,287**	**1,250,420**	**...**	**...**	**...**	**...**	**400,441,818**	**393,794,507**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					The Senate				
					Grants				
					Senators and their offices				
...	**167,000**	...	**33,021**	**200,021**	(S) Pensions to retired senators	**200,021**	...	...	**200,585**
					Contributions				
					Committees and associations				
...	**289,600**	...	**(10,234)**	**279,366**	Contributions to parliamentary associations	**279,366**	...	...	**330,454**
					Program Summary by Business Line				
...	167,000	...	33,021	200,021	Senators and their offices	200,021	...	...	200,585
...	289,600	...	(10,234)	279,366	Committees and associations	279,366	...	...	330,454
...	**456,600**	...	**22,787**	**479,387**	**Total Program**	**479,387**	...	...	**531,039**
					House of Commons				
					Contributions				
					Committee				
...	787,900	...	...	787,900	Contributions to parliamentary and procedural associations	771,033	16,867	...	748,312
...	**787,900**	...	...	**787,900**	**Total Program**	**771,033**	**16,867**	...	**748,312**
...	**1,244,500**	...	**22,787**	**1,267,287**	**Total Ministry**	**1,250,420**	**16,867**	...	**1,279,351**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
House of Commons			
Budgetary (respendable revenues)			
Constituency			
Fees from rental of various rooms for non-Parliamentary functions	37,259	36,103	40,354
Proceeds from the disposal of surplus Crown assets	4,632	4,488	2,361
Transfers from Parliamentary restaurant	177,211	171,711	111,526
Gymnasium membership fees	3,266	3,165	3,173
Proceeds from recycled paper	3,240	3,140	7,369
Other recoveries	985	954	753
	226,593	219,561	165,536
Chamber			
Fees from rental of various rooms for non-Parliamentary functions	18,441	17,112	20,338
Proceeds from the disposal of surplus Crown assets	1,638	1,520	575
Transfers from Parliamentary restaurant	9,930	9,214	11,182
Gymnasium membership fees	1,526	1,416	1,540
Proceeds from recycled paper	1,513	1,404	3,576
Other recoveries	497	461	395
	33,545	31,127	37,606
Committee			
Parliamentary associations' membership fees	19,365	19,194	11,718
Fees from rental of various rooms for non-Parliamentary functions	13,691	13,570	15,996
Proceeds from the disposal of surplus Crown assets	1,562	1,548	637
Transfers from Parliamentary restaurant	23,662	23,453	20,314
Gymnasium membership fees	1,129	1,119	1,216
Proceeds from recycled paper	1,119	1,109	2,825
Other recoveries	9,852	9,765	6,849
	70,380	69,758	59,555
Caucus			
Fees from rental of various rooms for non-Parliamentary functions	13,438	13,000	14,993
Proceeds from the disposal of surplus Crown assets	1,042	1,008	772
Transfers from Parliamentary restaurant	49,352	47,744	42,620
Gymnasium membership fees	1,218	1,178	1,225
Proceeds from recycled paper	1,207	1,168	2,845
Other recoveries	346	335	268
	66,603	64,433	62,723
Institution			
Fees from rental of various rooms for non-Parliamentary functions	57,029	56,844	64,674
Proceeds from the disposal of surplus Crown assets	30,108	30,010	7,437
Transfers from Parliamentary restaurant	587,400	585,493	399,795
Gymnasium membership fees	5,038	5,022	5,145
Proceeds from recycled paper	4,997	4,980	11,948
Other recoveries	1,530	1,525	1,191
	686,102	683,874	490,190
Total Program—Budgetary	**1,083,223**	**1,068,753**	**815,610**
Library of Parliament			
Budgetary (respendable revenues)			
Services to parliamentarians	...	48,934	...
Services to authorised clients	...	1,427	...
Provide collections to Parliament	...	165	...
Services to the public	203,000	140,507	203,427
Infrastructure services	...	11,904	...
Total Program—Budgetary	**203,000**	**202,937**	**203,427**
Total Ministry—Budgetary	**1,286,223**	**1,271,690**	**1,019,037**

Revenues

	Current year	Previous year
	$	$
The Senate		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	18,779	9,466
Adjustments to prior year's payables	...	(46,998)
	18,779	(37,532)
Sales of goods and services—		
Other fees and charges—		
Certified acts of Parliament	...	1,567
Proceeds from the disposal of surplus Crown assets	...	20,916
Miscellaneous non-tax revenues—		
Senators' contribution to the Consolidated Revenue Fund as required by section 25 of the *Members of Parliament Retiring Allowances Act*	(54,815)	120
Total Program	**(36,036)**	**(14,929)**
House of Commons		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	87,725	371,681
Adjustments to prior year's payables	64,882	17,681
	152,607	389,362
Sales of goods and services—		
Other fees and charges—		
Users charges respendable	213,791	...
Credit to vote respendable	(1,068,753)	...
	(854,962)	...
Proceeds from the disposal of surplus Crown assets	18,300	...
Miscellaneous non-tax revenues	837,615	...
Total Program	**153,560**	**389,362**

	Current year	Previous year
	$	$
Library of Parliament		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	5,265	1,812
Adjustments to prior year's payables	...	130,858
Total Program	**5,265**	**132,670**
Ministry Summary		
Non-tax revenues—		
Refunds of previous years' expenditures	176,651	484,500
Sales of goods and services	(854,962)	1,567
Proceeds from the disposal of surplus Crown assets	18,300	20,916
Miscellaneous non-tax revenues	782,800	120
Total Ministry	**122,789**	**507,103**

SECTION 19

2001-2002

PUBLIC ACCOUNTS OF CANADA

Privy Council

Department

Canadian Centre for Management Development

Canadian Intergovernmental Conference Secretariat

Canadian Transportation Accident Investigation and Safety Board

Chief Electoral Officer

Commissioner of Official Languages

Millennium Bureau of Canada

National Round Table on the Environment and the Economy

Office of Indian Residential Schools Resolution of Canada

Public Service Staff Relations Board

Security Intelligence Review Committee

The Leadership Network

CONTENTS

	Page
Program objectives and business line descriptions....	19.2
Ministry summary..............................	19.7
Programs by business line.......................	19.11
Transfer payments..............................	19.13
Revenues.....................................	19.15

Department

Objectives

The strategic objective of the Privy Council Office is to provide for the operation and support of the central decision-making mechanism of the Government.

Business Line Descriptions

Office of the Prime Minister

The Prime Minister's Office business line provides advice, information and special services to support the Prime Minister as Head of Government and Chairman of Cabinet, including liaison with Ministers, issue management, government communications, planning and operations related to representation of Canada in the international community, and support for certain political responsibilities, including relations with Caucus. The business line also includes costs of operating the Official Residences of the Prime Minister. However, the National Capital Commission is responsible to furnish, maintain, heat and keep in repair the Prime Minister's Official Residences.

Ministers' offices

The Ministers' offices business line consists of: the Office of the Deputy Prime Minister who undertakes specific functions delegated by the Prime Minister, including serving as Acting Prime Minister in the Prime Minister's absence; the Office of the President of the Privy Council and Minister of Intergovernmental Affairs who is responsible for overseeing the management of federal-provincial relations; the Office of the Leader of the Government in the Senate who is responsible for the management of the government's legislative program in the Senate; and the Office of the Leader of the Government in the House of Commons who is responsible for the legislative program in the House of Commons.

This business line provides for the administration of offices providing support services, information and advice to those Ministers. An Executive Assistant is responsible for the management of each of the above offices.

In addition, this business line includes the salaries and motor car allowances for Secretaries of State who assist Cabinet Ministers in carrying out their responsibilities. The operating budgets for the offices of these Secretaries of State are included in the Estimates of the respective departments.

Privy Council Office

The Privy Council Office business line consists of the Plans and Consultation Branch, the Operations Branch, the Security and Intelligence Branch, the Deputy Clerk and Counsel Branch, the Management Priorities and Senior Personnel Secretariat, the Foreign and Defence Policy Secretariat, and the Intergovernmental Affairs Branch.

The overall responsibilities of the Privy Council Office may be summarized as follows:

- provision of support and advice to the Prime Minister in his constitutional role as Head of Government and Advisor to the Crown;
- coordination and provision of material related to the meetings of Cabinet and committees of Cabinet for use by the Prime Minister, the chairpersons of committees, and members of committees;
- liaison with departments and agencies of government on Cabinet matters and other issues of importance to the Prime Minister and the Government;
- provision of support and advice to the Prime Minister respecting his prerogatives and responsibilities for the organization of the Government of Canada and for making recommendations to the Governor in Council on senior appointments; and
- provision of advice to the Prime Minister on national security and foreign intelligence matters.

The Privy Council Office is also responsible for supporting the Prime Minister and the Minister of Intergovernmental Affairs concerning the federal-provincial aspects of federal government policies. The Privy Council Office also supports the Leader of the Government in the House of Commons and the Leader of the Government in the Senate in the coordination and management of the government's parliamentary program and in the provision of policy advice on Parliamentary and electoral matters. In particular, it undertakes the following:

- formulates appropriate longer term policy relating to federal-provincial affairs and constitutional development;
- ensures that a federal-provincial perspective is brought to bear in the development of federal policies and programs, and provides information and analyses relating to emerging intergovernmental issues which require policy development;
- promotes and facilitates federal-provincial cooperation and consultation, and oversees federal activities pursuant to commitments and undertakings by First Ministers;
- provides administrative support and coordinates preparations for First Ministers' conferences and meetings as well as for the Prime Minister's bilateral and multilateral meetings with his provincial counterparts; and
- provides advice on aboriginal affairs and maintains effective relations with representatives of Aboriginal peoples, provincial and territorial governments and federal departments with respect to aboriginal issues, including aboriginal constitutional matters.

The Privy Council Office also supports the Minister designated as the Federal Interlocutor for Métis and Non-Status Indians.

While the above functions are expected to remain stable throughout the current time frame, the priorities of the Privy Council Office can be altered dramatically and unpredictably as a consequence of changes by the Government to its established priorities, policies or direction, either in response to external pressures or by decisions to pursue different policy objectives.

Commissions of inquiry, task forces and others

The Commissions of inquiry, task forces and others business line consists of funding, as required, for commissions of inquiry appointed to make recommendations on specific issues and for the task forces and other persons or bodies that need to operate independently from the Privy Council Office, while still receiving the appropriate level of administrative services from the Department.

Due to their independent nature and for administrative purposes, commissions of inquiry established under the *Inquiries Act* appear under the Privy Council program.

Corporate services

The Corporate services business line within the Privy Council program is responsible for providing regular ongoing administrative services and, as well, specialized services not found in other government departments. These common services are provided to the Prime Minister's Office, the President of the Privy Council and Minister of Intergovernmental Affairs and other Ministers' Offices within the program, as well as the Privy Council Office. They include financial, administrative, information management, informatics, technical, translation and human resource services as well as responses to requests for access to information under the *Access to Information Act* and the *Privacy Act*.

Specialized services include the costs of operating the Prime Minister's switchboard, a correspondence unit responsible for the handling of all non-political, non-personal mail addressed to the Prime Minister and when required, to other Ministers in his portfolio, and technical tour support to the Prime Minister's Office. As well, the business line provides certain administrative services to Commissions of inquiry and task forces.

Corporate services are provided by the following divisions: Office of the Assistant Deputy Minister (Corporate services), financial services, administration, informatics and technical services, information services, access to information and privacy office, executive correspondence services and human resources services.

Canadian Centre for Management Development

Objectives

CCMD's objective is to build the intellectual capital of the Public Service in domains such as governance, public sector management, learning and leadership and, transfer this knowledge to Public Service managers to build the capacity of the Public Service management community and support the learning needs of Public Service managers.

Business Line Descriptions

Canadian Centre for Management Development

CCMD contributes to the Public Service learning agenda and to helping the Public Service become a learning organization, committed to lifelong learning. It brings together Public Service managers, academics and leading thinkers to study, debate and conduct long-term and action research into current and emerging governance, public sector management, learning and leadership issues. It contributes to improving the knowledge of best practices from Canada and around the world, offers a single window to countries and international organizations seeking access to Canadian public sector knowledge and know-how, and carries out corporately-funded federal international cooperation activities on a pilot project basis. It provides training courses designed to help Public Service managers develop the leadership skills and acquire the knowledge and know-how they need to serve in the knowledge age. It offers training programs to support career and community development, learning events to help managers share and exchange in real time and deepen their understanding of issues and computer-based learning to support self-learning, knowledge sharing and learning networks. CCMD operates as a service centre through which Public Service managers can become a vibrant management community.

Canadian Intergovernmental Conference Secretariat

Objectives

Excelling in the planning, conduct, and the serving of intergovernmental conferences at the most senior levels, with the objective of relieving client departments in virtually all sectors of government activity of the numerous technical and administrative tasks associated with the planning and conduct of such conferences, thereby enabling them to concentrate on the substantive issues.

Business Line Descriptions

Canadian Intergovernmental Conference Secretariat

The Canadian Intergovernmental Conference Secretariat is a small, one program, one-business line agency that provides administrative services for the planning and conduct of senior level intergovernmental conferences that it is requested to serve in virtually every sector of government activity.

Canadian Transportation Accident Investigation and Safety Board

Objectives

To advance transportation safety.

Business Line Descriptions

Advancement of transportation safety

The independent investigation, analysis, study, and public reporting of transportation accidents, incidents or hazardous situations/conditions involving the operation of an aircraft, ship, railway rolling stock, or pipeline in the federally-regulated elements of Canada's air transportation, marine, rail, and pipeline systems for the purposes of: making findings as to their causes and contributing factors, identifying safety deficiencies and, making safety recommendations designed to eliminate or reduce those transportation safety deficiencies identified.

Chief Electoral Officer

Objectives

To enable the Canadian electorate to elect members to the House of Commons in accordance with the *Canada Elections Act*; to ensure compliance with and enforcement of all provisions of the *Canada Elections Act*; to calculate the number of members of the House of Commons to be assigned to each province pursuant to the *Electoral Boundaries Readjustment Act* and in accordance with the provisions of the Constitution Acts, for each electoral boundaries readjustment exercise; and to provide the necessary technical, administrative and financial support to the 10 electoral boundaries commissions, one for each province, in accordance with the *Electoral Boundaries Readjustment Act*.

Business Line Descriptions

Elections

- *Canada Elections Act* – Exercise of general direction and supervision over the administrative conduct of elections, including the training of federal returning officers, the revision of the boundaries of polling divisions and the acquisition of election material and supplies for transmission to returning officers when required, issue of directives and provision of guidelines to candidates, political parties and third parties, enforcement of all provisions of the Act and the making of statutory payments to election officers, auditors, political parties and candidates where specified by the Act.
- *Electoral Boundaries Readjustment Act* – Provision to the 10 electoral boundaries commissions of the number of members of the House of Commons to be assigned to each province. Provision of the necessary statistics, maps and other documentation to the 10 commissions. Provision of financial support and taxing of all accounts related to salaries and other expenses submitted by the 10 commissions for payment out of the Consolidated Revenue Fund.
- *Referendum Act* – Exercise of general direction and supervision over the administration conduct of a referendum, including the training of federal returning officers, the revision of the boundaries of polling divisions and the acquisition of referendum material and supplies for transmission to returning officers. When required, issue of directives and provision of guidelines to referendum committees, enforcement of all provisions of the Act and the making of statutory payments to referendum officers where specified by the Act.

Administration

Management of Headquarters operations and of the statutory functions assigned to the Chief Electoral Officer outside of the electoral period. These include the review and study of electoral procedures and election expenses provisions of the Act, the compilation and preparation of statutory and statistical reports and books of instructions for election officers, candidates and political parties and the payments of all administrative and statutory accounts.

Commissioner of Official Languages

Objectives

To ensure recognition of the equal status of each of the two official languages and compliance with the spirit and intent of the *Official Languages Act*.

Business Line Descriptions

Complaints and investigations

Carries out investigations and special studies and makes recommendations on corrective actions to ensure full compliance with the *Official Languages Act*.

Information, research and analysis

Defines the strategic orientations for the Office of the Commissioner of Official Languages by conducting research and analysis projects into linguistic issues. Ensures liaison with the various governmental organizations and associations working in the linguistic area and informs parliamentarians and the public at large on the Act and on the role of the Commissioner.

Corporate services

Provides leadership to the Office of the Commissioner and supports it in program delivery to enable the organization to fulfill its mandate completely and meet its responsibilities.

Millennium Bureau of Canada

Objectives

To assist in building partnerships among governments, communities and citizens to mark the millennium.

Business Line Descriptions

Millennium initiatives

To encourage Canadians to engage in initiatives which celebrate our achievements, explore our heritage and build our future, by promoting local, national and international partnerships and by contributing to programs and projects which endeavor to have a lasting impact into the next Millennium.

National Round Table on the Environment and the Economy

Objectives

To play the role of catalyst in identifying, explaining and promoting, in all sectors of Canadian society and in all regions of Canada, the principles and practices of sustainable development.

Business Line Descriptions

The provision of objective views and information regarding the state of the debate on the environment and the economy

The NRTEE is a multistakeholder body comprised of a Chair and a maximum of 24 members who are opinion leaders from a variety of regions and sectors of Canadian society including business, labour, academia, environmental organizations and First Nations. The NRTEE actively promotes a round table and multistakeholder approach to analysing sustainable development issues and acts as a forum in which all points of view can be freely expressed and debated. The NRTEE members and stakeholders involved in its programs strive to define the relationship between the environment and the economy, to determine where consensus exists on resolving particular issues, and to identify any barriers that prevent consensus. This information is consolidated, assessed and communicated to stakeholders, relevant decision makers, and the media.

Within the NRTEE business line, activities are organized according to a number of program areas. Each potential program area is scoped and defined, and a task force assigned to oversee the associated activities. Emerging issues are continually explored, and if determined to be a priority, are established as new program areas as funds become available.

Office of Indian Residential Schools Resolution of Canada

Objectives

Management of the Indian Residential Schools Resolution Claims Inventory.

Business Line Descriptions

Indian residential schools resolution

In order to carry out its mandate, the Office will manage the Indian Residential School Resolution Claims Inventory by:

- negotiating with the Churches to determine apportionment of liability;
- developing and implementing alternative dispute resolution mechanisms; and
- implementing resolution focused litigations strategies.

Public Service Staff Relations Board

Objectives

The creation of jurisprudence through the decisions of the Board and the implementation of a set of integrated procedures which enable the employers, the bargaining agents and the employees they represent and others who have entitlements, to exercise their rights under the Act.

Business Line Descriptions

Public Service Staff Relations

The Public Service Staff Relations Board provides the necessary framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised.

The Board renders reasoned decisions in a timely manner and provides assistance to the parties thereby contributing to the following goals:

- fostering harmonious labour relations in the work place
- minimising the possibility of labour unrest which could result in disruption in the implementation of government programs.

Security Intelligence Review Committee

Objectives

To provide external review of the Canadian Security Intelligence Service performance of its duties and functions; and to examine complaints by individuals or reports by Ministers related to security clearances and the national security of Canada.

Business Line Descriptions

Security Intelligence Review Committee

The Security Intelligence Review Committee (SIRC) has two different and distinct service lines: to provide external review of the Canadian Security Intelligence Service (CSIS); and to examine complaints by individuals or reports from Ministers concerning security clearances, immigration, citizenship, and other matters involving CSIS investigations.

The Leadership Network

Objectives

To promote, develop and support networks of leaders throughout the Public Service of Canada and to assist them in the ongoing challenge of public service renewal.

Business Line Description

The Leadership Network

The Leadership Network business line encompasses activities in support of network development, public service renewal and management of the ADM community. The activities consist of career counselling and advisory services for the ADM community, assistance to federal entities in implementing public service renewal by providing leadership, guidance and support. The business line also includes the promotion of the emergence of new leadership networks and the nurturing of existing ones to enhance the dialogue and flow of information between leaders and strengthen the ability to disseminate corporate information to leaders.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	91,469,000	...	...	91,469,000	1	Program expenditures				
...	...	14,962,249	...	14,962,249	1a	Program expenditures				
...	...	4,546,087	...	4,546,087	1b	Program expenditures				
...	...	...	3,170,000	3,170,000		Transfer from TB Vote 15 (1)				
...	91,469,000	19,508,336	3,170,000	114,147,336		Total—Vote 1	111,936,609	2,210,727	...	91,075,154
...	77,222	...	69,388	146,610	(S)	The Prime Minister's salary and motor car allowance	146,610	...	...	76,472
...	52,122	...	15,866	67,988	(S)	President of the Privy Council—Salary and motor car allowance	67,988	...	...	51,597
...	52,122	...	16,941	69,063	(S)	Leader of the Government in the Senate—Salary and motor car allowance	69,063	...	...	41,215
...	23,000	...	1,340	24,340	(S)	Ministers without portfolio or Ministers of State—Motor car allowance	24,340	...	...	23,284
...	9,626,000	...	405,000	10,031,000	(S)	Contributions to employee benefit plans	10,031,000	...	...	10,392,000
25,000	...	...	8,042	33,042	(S)	Spending of proceeds from the disposal of surplus Crown assets	28,014	...	5,028	26,169
25,000	**101,299,466**	**19,508,336**	**3,686,577**	**124,519,379**		**Total Department—Budgetary**	**122,303,624**	**2,210,727**	**5,028**	**101,685,891**
						Canadian Centre for Management Development				
...	12,192,000	...	...	12,192,000	5	Program expenditures				
...	...	3,744,012	...	3,744,012	5a	Program expenditures				
...	...	...	1,271,870	1,271,870		Transfer from: TB Vote 10 (1)				
...	...	...	473,000	473,000		TB Vote 15 (1)				
...	12,192,000	3,744,012	1,744,870	17,680,882		Total—Vote 5	16,866,366	814,516	...	16,463,212
...	6,543,000	...	2,035,909	8,578,909	(S)	Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	8,578,909	...	...	6,176,733
...	1,390,000	...	58,000	1,448,000	(S)	Contributions to employee benefit plans	1,448,000	...	...	1,365,000
...	...	...	5,093	5,093	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	5,093	12,610
...	**20,125,000**	**3,744,012**	**3,843,872**	**27,712,884**		**Total Program—Budgetary**	**26,893,275**	**814,516**	**5,093**	**24,017,555**
						Canadian Intergovernmental Conference Secretariat				
...	3,392,000	...	...	3,392,000	10	Program expenditures				
...	...	668,150	...	668,150	10a	Program expenditures				
...	...	...	168,000	168,000		Transfer from TB Vote 15 (1)				
...	3,392,000	668,150	168,000	4,228,150		Total—Vote 10	4,129,282	98,868	...	3,654,550

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	309,000	...	...	309,000	(S)	Contributions to employee benefit plans	309,000	...	...	340,000
147	...	...	26	173	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	147	26	...
147	**3,701,000**	**668,150**	**168,026**	**4,537,323**		**Total Program—Budgetary**	**4,438,282**	**99,015**	**26**	**3,994,550**
						Canadian Transportation Accident Investigation and Safety Board				
...	21,038,000	...	...	21,038,000	15	Program expenditures				
...	...	479,990	...	479,990	15a	Program expenditures				
...	...	4,059,767	...	4,059,767	15b	Program expenditures				
...	...	...	468,843	468,843		Transfer from: TB Vote 10 (1)				
...	...	...	1,579,000	1,579,000		TB Vote 15 (1)				
...	21,038,000	4,539,757	2,047,843	27,625,600		Total—Vote 15	26,752,457	873,143	...	26,687,236
...	3,083,000	...	130,000	3,213,000	(S)	Contributions to employee benefit plans	3,213,000	...	...	3,435,000
...	...	...	67,920	67,920	(S)	Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	67,920	...	...	...
4,004	...	...	35,825	39,829	(S)	Spending of proceeds from the disposal of surplus Crown assets	18,025	...	21,804	22,856
4,004	**24,121,000**	**4,539,757**	**2,281,588**	**30,946,349**		**Total Program—Budgetary**	**30,051,402**	**873,143**	**21,804**	**30,145,092**
						Chief Electoral Officer				
...	11,765,000	...	...	11,765,000	20	Program expenditures				
...	...	...	1,027,000	1,027,000		Transfer from TB Vote 15 (1)				
...	11,765,000	...	1,027,000	12,792,000		Total—Vote 20	11,675,496	1,116,504	...	4,750,320
...	179,000	58,745	...	237,745	(S)	Salary of the Chief Electoral Officer	237,745	...	...	218,192
...	22,300,000	17,000,000	(4,048,349)	35,251,651	(S)	Expenses of elections (*Canada Elections Act*, *Northwest Territories Elections Act*, and the *Electoral Boundaries Readjustment Act*)	35,251,651	...	...	197,146,597
...	2,294,000	...	97,000	2,391,000	(S)	Contributions to employee benefit plans	2,391,000	...	...	735,362
...	...	...	792	792	(S)	Collection agency fees	792	...	...	1,236
45	...	...	16,607	16,652	(S)	Spending of proceeds from the disposal of surplus Crown assets	16,607	...	45	3,407
45	**36,538,000**	**17,058,745**	**(2,906,950)**	**50,689,840**		**Total Program—Budgetary**	**49,573,291**	**1,116,504**	**45**	**202,855,114**

						Commissioner of Official Languages				
...	9,944,000	...	...	9,944,000	25	Program expenditures				
...	...	3,083,766	...	3,083,766	25a	Program expenditures				
...	...	121,045	...	121,045	25b	Program expenditures				
...	...	...	70,000	70,000		Transfer from: TB Vote 10 (1)				
...	...	...	575,000	575,000		TB Vote 15 (1)				
...	9,944,000	3,204,811	645,000	13,793,811		Total—Vote 25	13,414,886	378,925	...	11,044,693
...	1,391,000	...	59,000	1,450,000	(S)	Contributions to employee benefit plans	1,450,000	...	...	1,522,000
...	...	...	4,816	4,816	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	4,816	690
...	**11,335,000**	**3,204,811**	**708,816**	**15,248,627**		**Total Program—Budgetary**	**14,864,886**	**378,925**	**4,816**	**12,567,383**
						Millennium Bureau of Canada				
...	1,941,000	...	...	1,941,000	30	Operating expenditures				
...	...	1,852,871	...	1,852,871	30a	Operating expenditures				
...	1,941,000	1,852,871	...	3,793,871		Total—Vote 30	3,606,301	187,570	...	8,031,947
...	24,212,000	...	...	24,212,000	35	Contributions				
...	...	7,880,282	...	7,880,282	35a	Contributions				
...	24,212,000	7,880,282	...	32,092,282		Total—Vote 35	25,715,448	6,376,834	...	63,137,383
...	212,000	...	...	212,000	(S)	Contributions to employee benefit plans	212,000	...	...	569,000
...	**26,365,000**	**9,733,153**	**...**	**36,098,153**		**Total Program—Budgetary**	**29,533,749**	**6,564,404**	**...**	**71,738,330**
						National Round Table on the Environment and the Economy				
...	5,052,000	...	...	5,052,000	40	Program expenditures				
...	...	155,500	...	155,500	40b	Program expenditures				
...	...	...	30,000	30,000		Transfer from: TB Vote 10 (1)				
...	...	...	94,000	94,000		TB Vote 15 (1)				
...	5,052,000	155,500	124,000	5,331,500		Total—Vote 40	5,129,494	202,006	...	4,103,928
...	20,000	...	(10,816)	9,184	(S)	Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	9,184	...	...	11,353
...	308,000	...	...	308,000	(S)	Contributions to employee benefit plans	308,000	...	...	264,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	8
...	**5,380,000**	**155,500**	**113,184**	**5,648,684**		**Total Program—Budgetary**	**5,446,678**	**202,006**	**...**	**4,379,289**
						Office of Indian Residential Schools Resolution of Canada				
...	...	52,995,602	...	52,995,602	41a	Program expenditures, grants and contributions	41,658,766	11,336,836	...	...
...	...	...	282,097	282,097	(S)	Court awards	282,097	...	...	...
...	**...**	**52,995,602**	**282,097**	**53,277,699**		**Total Program—Budgetary**	**41,940,863**	**11,336,836**	**...**	**...**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Public Service Staff Relations Board				
...	5,085,000	...	...	5,085,000	45	Program expenditures				
...	...	257,100	...	257,100	45a	Program expenditures				
...	...	979,500	...	979,500	45b	Program expenditures				
...	...	...	28,890	28,890		Transfer from: TB Vote 10 (1)				
...	...	...	330,000	330,000		TB Vote 15 (1)				
...	5,085,000	1,236,600	358,890	6,680,490		Total—Vote 45	6,197,150	483,340	...	5,039,671
...	669,000	...	28,000	697,000	(S)	Contributions to employee benefit plans	697,000	...	...	742,000
329	...	...	620	949	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	329	620	329
329	**5,754,000**	**1,236,600**	**387,510**	**7,378,439**		**Total Program—Budgetary**	**6,894,150**	**483,669**	**620**	**5,782,000**
						Security Intelligence Review Committee				
...	2,074,000	...	...	2,074,000	50	Program expenditures				
...	...	...	24,000	24,000		Transfer from TB Vote 15 (1)				
...	2,074,000	...	24,000	2,098,000		Total—Vote 50	1,820,255	277,745	...	1,801,103
...	217,000	...	...	217,000	(S)	Contributions to employee benefit plans	217,000	...	...	142,000
...	...	...	360	360	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	360	...
...	**2,291,000**	**...**	**24,360**	**2,315,360**		**Total Program—Budgetary**	**2,037,255**	**277,745**	**360**	**1,943,103**
						The Leadership Network (2)				
...	2,272,000	...	...	2,272,000	55	Program expenditures	...	2,272,000	...	...
...	150,000	...	...	150,000	(S)	Contributions to employee benefit plans	...	150,000	...	...
...	**2,422,000**	**...**	**...**	**2,422,000**		**Total Program—Budgetary**	**...**	**2,422,000**	**...**	**...**
29,525	**239,331,466**	**112,844,666**	**8,589,080**	**360,794,737**		**Total Ministry—Budgetary**	**333,977,455**	**26,779,490**	**37,792**	**459,108,307** (2)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

(2) The Leadership Network repealed (P.C. 2001-615) and is now part of Treasury Board Secretariat. Therefore, the previous year's amounts have been restated by $9,822,130.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Office of the Prime Minister	7,643,012	7,536,243	...	1,102	...	...	...	...	...	...	7,643,012	7,537,345
Ministers' offices	8,177,860	7,514,785	...	92,002	...	...	...	...	...	...	8,177,860	7,606,787
Privy Council Office	43,639,604	44,848,238	1,822,100	470,253	4,997,000	4,482,459	...	...	...	...	50,458,704	49,800,950
Commissions of inquiry, task forces and others	18,829,462	18,441,372	100,000	341,907	...	...	...	...	...	...	18,929,462	18,783,279
Corporate services	36,687,341	31,799,694	2,623,000	6,775,569	...	...	...	...	...	...	39,310,341	38,575,263
Total Department—Budgetary	**114,977,279**	**110,140,332**	**4,545,100**	**7,680,833**	**4,997,000**	**4,482,459**	...	...	...	...	**124,519,379**	**122,303,624**
Canadian Centre for Management Development—Budgetary	**27,537,884**	**26,739,275**	...	...	**175,000**	**154,000**	...	...	...	...	**27,712,884**	**26,893,275**
Canadian Intergovernmental Conference Secretariat—Budgetary	**4,537,323**	**4,438,282**	...	...	...	...	...	...	...	...	**4,537,323**	**4,438,282**
Canadian Transportation Accident Investigation and Safety Board												
Advancement of transportation safety	29,924,163	29,061,402	1,022,186	990,000	...	...	...	...	...	...	30,946,349	30,051,402
Total Program—Budgetary	**29,924,163**	**29,061,402**	**1,022,186**	**990,000**	...	...	...	...	...	...	**30,946,349**	**30,051,402**
Chief Electoral Officer												
Elections	35,207,112	35,207,067	...	...	61,983	61,983	...	...	...	...	35,269,095	35,269,050
Administration	15,420,745	14,304,241	...	...	...	...	...	...	...	...	15,420,745	14,304,241
Total Program—Budgetary	**50,627,857**	**49,511,308**	...	...	**61,983**	**61,983**	...	...	...	...	**50,689,840**	**49,573,291**
Commissioner of Official Languages												
Complaints and investigations	4,723,482	4,621,531	...	...	...	...	...	...	...	...	4,723,482	4,621,531
Information, research and analysis	4,380,841	4,071,420	...	...	...	...	...	...	...	...	4,380,841	4,071,420
Corporate services	6,144,304	6,171,935	...	...	...	...	...	...	...	...	6,144,304	6,171,935
Total Program—Budgetary	**15,248,627**	**14,864,886**	...	...	...	...	...	...	...	...	**15,248,627**	**14,864,886**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Millennium Bureau of Canada												
Millennium initiatives	4,005,871	3,818,301	...	...	32,092,282	25,715,448	...	...	...	...	36,098,153	29,533,749
Total Program—Budgetary	**4,005,871**	**3,818,301**	**...**	**...**	**32,092,282**	**25,715,448**	**...**	**...**	**...**	**...**	**36,098,153**	**29,533,749**
National Round Table on the Environment and the Economy												
The provision of objective views and information regarding the state of the debate on the environment and the economy	5,648,684	5,446,678	...	...	...	...	...	...	...	...	5,648,684	5,446,678
Total Program—Budgetary	**5,648,684**	**5,446,678**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**5,648,684**	**5,446,678**
Office of Indian Residential Schools Resolution of Canada												
Indian residential schools resolution	48,176,936	39,242,713	2,475,000	72,387	2,625,763	2,625,763	...	...	...	...	53,277,699	41,940,863
Total Program—Budgetary	**48,176,936**	**39,242,713**	**2,475,000**	**72,387**	**2,625,763**	**2,625,763**	**...**	**...**	**...**	**...**	**53,277,699**	**41,940,863**
Public Service Staff Relations Board— Budgetary	**7,378,439**	**6,894,150**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**7,378,439**	**6,894,150**
Security Intelligence Review Committee— Budgetary	**2,315,360**	**1,888,073**	**...**	**149,182**	**...**	**...**	**...**	**...**	**...**	**...**	**2,315,360**	**2,037,255**
The Leadership Network (1)**— Budgetary**	**2,422,000**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**2,422,000**	**...**
Total Ministry— Budgetary	**312,800,423**	**292,045,400**	**8,042,286**	**8,892,402**	**39,952,028**	**33,039,653**	**...**	**...**	**...**	**...**	**360,794,737**	**333,977,455**

(1) The Leadership Network repealed (P.C. 2001-615) and is now part of Treasury Board Secretariat.

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Privy Council Office				
...	**53,000**	...	...	**53,000**	Institute of Intergovernmental Affairs, Queen's University	**53,000**	...	...	**53,000**
					Contributions				
					Privy Council Office				
...	500,000	...	...	500,000	Forum of Federations	500,000	...	...	500,000
...	1,894,000	...	...	1,894,000	Aboriginal self-government negotiations	1,652,147	241,853	...	1,615,000
...	2,550,000	...	...	2,550,000	Gathering strength: Canada's aboriginal action plan	2,277,312	272,688	...	1,825,937
...	...	...	...	...	Items not required for the current year	...	...	...	1,015,000
...	**4,944,000**	...	...	**4,944,000**	**Total—Contributions**	**4,429,459**	**514,541**	...	**4,955,937**
...	**4,997,000**	...	...	**4,997,000**	**Total Department**	**4,482,459**	**514,541**	...	**5,008,937**
					Canadian Centre for Management Development				
					Contributions				
...	175,000	...	...	175,000	Contribute to research or activities related to the theory and practice of public sector management	154,000	21,000	...	173,340
...	**175,000**	...	...	**175,000**	**Total Program**	**154,000**	**21,000**	...	**173,340**
					Chief Electoral Officer				
					Other transfer payments				
					Elections				
...	...	...	61,983	61,983	(S) Reimbursement of eligible election expenses to candidates and registered political parties for the November 2000 general election and 2000-2001 by-elections	61,983	...	...	24,793,158
...	...	...	**61,983**	**61,983**	**Total Program**	**61,983**	...	...	**24,793,158**
					Millennium Bureau of Canada				
					Contributions				
					Millennium initiatives				
...	24,212,000	7,880,282	...	32,092,282	Contributions in support of Millennium activities and projects which celebrate Canada's achievements, diversity and place in the world	25,715,448	6,376,834	...	63,137,383
...	**24,212,000**	**7,880,282**	...	**32,092,282**	**Total Program**	**25,715,448**	**6,376,834**	...	**63,137,383**

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Office of Indian Residential Schools Resolution of Canada				
					Grants				
					Indian residential schools resolution				
...	...	350,000	...	350,000	Grants to individuals in respect of Indian residential schools	...	350,000	...	...
					Contributions				
					Indian residential schools resolution				
...	...	1,800,000	475,763	2,275,763	Contributions for the purpose of consultation and policy development	2,625,763	(350,000)	...	...
...	...	2,150,000	475,763	2,625,763	**Total Program**	2,625,763	...	...	...
...	29,384,000	10,030,282	537,746	39,952,028	**Total Ministry**	33,039,653	6,912,375	...	93,112,818

(S) Statutory transfer payment.

	Current year	Previous year
	$	$
Department		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Salaries	6,202	14,774
Purchase of goods and services	124,132	150,086
Transfer payments	125,689	26,598
Adjustments to prior year's payables	359,648	897,306
	615,671	1,088,764
Proceeds from the disposal of surplus Crown assets	8,042	42,356
Miscellaneous non-tax revenues—		
Sale of statutory instruments pursuant to the *Statutory Instruments Act*	1,355	1,215
Proceeds from sales	17,647	16,613
Revenues pursuant to the *Access to Information Act* and *Privacy Act*	2,730	3,551
Policy Research Initiative (PRI) conference revenues	453,703	...
Sundries	1,411	1,072
	476,846	22,451
Total Department	**1,100,559**	**1,153,571**
Canadian Centre for Management Development		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	5,795	6,277
Adjustments to prior year's payables	302,014	...
	307,809	6,277
Sales of goods and services—		
Services of a non-regulatory nature—		
Section 29.1 of the *Financial Administration Act*—		
Course fees and other related revenues	8,578,909	6,176,733
Defered revenues	...	6,891
Earned revenues and not collected	4,475	...
	8,583,384	6,183,624
Proceeds from the disposal of surplus Crown assets	5,093	6,737
Miscellaneous non-tax revenues	(125,944)	3,760
Total Program	**8,770,342**	**6,200,398**

	Current year	Previous year
	$	$
Canadian Intergovernmental Conference Secretariat		
Non-tax revenues—		
Refunds of previous years' expenditures	73	659
Proceeds from the disposal of surplus Crown assets	26	147
Miscellaneous non-tax revenues—		
Provincial government contributions	1,048,600	1,044,400
Sundries	3,883	2,018
	1,052,483	1,046,418
Total Program	**1,052,582**	**1,047,224**
Canadian Transportation Accident Investigation and Safety Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	34,119
Adjustments to prior year's payables	...	128,985
	...	163,104
Sales of goods and services—		
Other fees and charges—		
Access to information program—Fees	1,411	...
Section 29.1 of the *Financial Administration Act*—		
Repayment by provinces for various investigations	67,920	...
	69,331	...
Proceeds from the disposal of surplus Crown assets	35,825	4,004
Miscellaneous non-tax revenues	12,377	56,491
Total Program	**117,533**	**223,599**
Chief Electoral Officer		
Tax revenues—		
Goods and services tax	...	1,622
Total tax revenues	...	**1,622**

Revenues—*Continued*

	Current year	Previous year
	$	$
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	11,064
Adjustments to prior year's payables	2,400	...
	2,400	11,064
Proceeds from the disposal of surplus Crown assets	16,607	3,407
Miscellaneous non-tax revenues—		
Forfeiture election deposits	...	27,000
Sundries	4,269	294
	4,269	27,294
Total non-tax revenues	**23,276**	**41,765**
Total Program	**23,276**	**43,387**
Commissioner of Official Languages		
Non-tax revenues—		
Refunds of previous years' expenditures	195	11,079
Proceeds from the disposal of surplus Crown assets	4,816	690
Total Program	**5,011**	**11,769**
Millennium Bureau of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	49,787	25,318
Adjustments to prior year's payables	14,724	155,390
	64,511	180,708
Miscellaneous non-tax revenues	1,707	...
Total Program	**66,218**	**180,708**

	Current year	Previous year
	$	$
National Round Table on the Environment and the Economy		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	2,044
Adjustments to prior year's payables	...	12,443
	...	14,487
Sales of goods and services—		
Sales of goods and information products—		
Section 29.1 of the *Financial Administration Act*—		
Proceeds from the sale of publications	9,184	11,353
Proceeds from the disposal of surplus Crown assets	...	8
Total Program	**9,184**	**25,848**
Public Service Staff Relations Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of salaries	708	8,349
Proceeds from the disposal of surplus Crown assets	620	329
Miscellaneous non-tax revenues—		
Access to information	1,594	2,216
Total Program	**2,922**	**10,894**
Security Intelligence Review Committee		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Purchase of goods and services	4,448	160
Adjustments to prior year's payables	4,694	28,978
	9,142	29,138
Proceeds from the disposal of surplus Crown assets	360	...
Miscellaneous non-tax revenues—		
Revenues pursuant to the *Access to Information Act* and *Privacy Act*	20	10
Total Program	**9,522**	**29,148**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Ministry Summary		
Tax revenues—		
Goods and services tax	...	1,622
Total tax revenues	...	1,622
Non-tax revenues—		
Refunds of previous years' expenditures	1,000,509	1,513,629
Sales of goods and services	8,661,899	6,194,977
Proceeds from the disposal of surplus Crown assets	71,389	57,678
Miscellaneous non-tax revenues	1,423,352	1,158,640
Total non-tax revenues	11,157,149	8,924,924
Total Ministry	**11,157,149**	**8,926,546** (1)

(1) The Leadership Network repealed (P.C. 2001-615) and is now part of Treasury Board Secretariat. Therefore, the previous year's amounts have been restated by $149,142.

SECTION 20

2001-2002

PUBLIC ACCOUNTS OF CANADA

Public Works and Government Services

Department

Communication Canada

Canada Mortgage and Housing Corporation

Canada Post Corporation

Royal Canadian Mint

CONTENTS

	Page
Program objectives and business line descriptions	20.2
Ministry summary	20.5
Programs by business line	20.9
Transfer payments	20.11
Details of respendable amounts	20.13
Revenues	20.13

Department

Government Services Program

Objectives

To provide the best value for taxpayers' dollars in common and central services delivered to departments, agencies and other clients with due regard for the important government values of prudence, probity and transparency. By focusing on what the Department does best – providing cost-effective services to Government – PWGSC helps departments focus on what they do best.

Business Line Descriptions

Real property services

Real property services (RPS) business line activities center on two principal functions: real property stewardship and real property services. Using a net-voted appropriation, RPS provides leadership and stewardship as custodian of federal office and common-use facilities as well as various engineering works (e.g., bridges and dams). Related to this activity, RPS provides productive work environments for some 160,000 federal public servants (100 departments and agencies) and manages an inventory of some 6.0 million square meters of space at an annual net appropriation of approximately $1.3 billion. Included in this inventory are national treasures such as the Parliamentary Precinct and heritage assets across Canada.

The RPS business line also provides expert and value-added professional and technical real property services (including architectural and engineering, real estate, and property and facilities management) to other departments and agencies. These services are provided on a fully optional basis and are charged at comparable market-based rates and managed through the RPS Revolving Fund. The services function also encompasses the administration, on behalf of the federal government, of payments-in-lieu of taxes and the Real Property Disposition Revolving Fund, which facilitates the disposal of properties surplus to the needs of the Government.

Supply operations service

The Supply component provides common services for acquiring goods and services on behalf of the federal government. It manages the supply process by assisting client departments with requirements definition, undertaking bid solicitation, evaluation and selection, and contract negotiation and administration. It also provides auxiliary services such as market research to identify what products are available from suppliers; product planning; method-of-supply studies; maintenance of statistical data base and reporting capability; policy framework; policy review and promulgation; and the technological infrastructure to support the electronic procurement function. In addition, Supply encompasses responsibility for all procurement-related aspects of major Crown projects.

Supply also includes certain specialized activities: marine inspection and technical services; cost analysis support; management of Crown-owned production assets; industrial security and personal security screening services for PWGSC and industry; development and maintenance of consensus standards and conformity assessment services; management of seized property (assets seized as a result of being obtained from the proceeds of crime); central freight, travel management, and household goods removal services; and, transportation advisory services.

The Crown assets distribution (CAD) component provides disposal services for all federal government departments and agencies. Disposal methods include sale, transfer, trade-in, donation, lease, loan and destruction.

Receiver General

The Receiver General business line is responsible for the receipt, transfer, holding, disbursement, reconciliation and monitoring of public money on behalf of the Government of Canada. The business line issues Receiver General payments, redeems and validates these instruments and employment insurance warrants. It maintains the Accounts of Canada and provides interim reports, produces the *Public Accounts of Canada* and maintains the central accounting system. As a derivative of the above activity, the Receiver General provides optional related financial services to departments and agencies.

Public service compensation

Public service compensation administers government payroll and pension processes, including the development and maintenance of computer systems and a national service office infrastructure, in order to allow departments to administer pay and benefits in accordance with the collective agreements and compensation policies established by Treasury Board and for the purpose of the administration of the *Public Service Superannuation Act* (PSSA). It also provides specialized pension services to National Defence and the Royal Canadian Mounted Police (RCMP) for the administration of their plans.

Government Telecommunications and Informatics Services

Government Telecommunications and Informatics Services (GTIS) acts as a key delivery agent of the Government of Canada's Information Management/ Information Technology (IM/IT) federated infrastructure, which provides a secure delivery channel for electronic commerce and electronic service delivery government-wide. It also provides optional IM/IT services supporting the program delivery requirements of all federal departments, including PWGSC. GTIS provides leadership in supporting government-wide initiatives to solve fundamental IM/IT issues, development of a secure electronic delivery channel, IM/IT risk management and community renewal. Its services are delivered through partnership arrangements with the private sector and public sector institutions.

GTIS offers the following types of services:

- Strategic Services, focusing on development of government portfolio strategies and key technology partnerships, GOC IM/IT community renewal through The Institute and software sharing within the Government of Canada and with other levels of government through the Software Exchange Service;
- Secure Electronic Commerce and Emerging Technologies Services, focusing on provision of electronic commerce services and deployment of the Federated Infrastructure, which provides a secure electronic delivery channel for government;
- Applications Management Services, focusing on productivity, quality and enhancement of common support applications and information management;
- Network and Computer Services, focusing on end-to-end accountability and optimization of IM/IT network and computer services;
- Telecommunications Services, focusing on brokering telecommunications services from the private sector to meet the needs of small- and medium-sized departments; and
- Management Services, focusing on modernizing management and administrative practices to enhance GTIS efficiency.

Consulting and Audit Canada

Consulting and Audit Canada (CAC) is a special operating agency that provides, on an optional and fee-for-service basis, consulting and audit services to federal government departments and agencies across Canada. Services may also be made available to foreign governments and international organizations. CAC helps clients to provide better service by improving public sector management, operations and administration while meeting the priorities and needs of government. CAC stresses excellence in client service and the sharing of public sector expertise. Consulting and audit services focus on areas of particular relevance to the federal government and evolve with the needs of the public service managers and the priorities of the government. A few examples of CAC's services include program management and review, information technology development and review, financial management and approaches to risk management and comptrollership along with a variety of audit services. More than half of CAC services are delivered through partnering with the private sector via subcontracting, with the remainder delivered by in-house resources.

Translation Bureau

The Translation Bureau was established as a special operating agency in 1995. The Bureau's translation services (official languages and over 100 other languages) to other federal government departments and agencies are optional and are provided on a cost-recovery basis. The Bureau receives vote funding for providing translation and interpretation services to Parliament and for supplying other government departments and agencies with standardized terminology and certain conference interpretation services. The Bureau maintains the mandate to standardize the use of terminology in the federal public service. The provision of these services is essential for the Government to be able to deliver programs and services in both official languages.

Communications coordination services

The Communications coordination services (CCS) business line's services include advertising and public opinion research, media monitoring coordination, value-added communications-procurement services, and Crown copyright administration. As well, there are the Public access services which include: the Canada Gazette, the Depository services program (DSP), Canadian Government publishing, the Government Enquiry Centre, the Canada site (the Government of Canada primary internet site) and Publiservice.

These services are key to fulfilling the Government of Canada's communications objectives. They fulfill a public policy need and/or they provide shared common services to all government communicators, and serve individual client department (e.g., procurement services) and the broader communications objectives of the Government of Canada (e.g., Government Enquiry Centre, electronic media monitoring, use of common design for signage and merchandising at collocated departmental booths at fairs and exhibitions, and the Depository services program).

Operational support

Operational support is comprised of two service lines: a suite of support services combined under Information Management/Information Technology (IM/IT)—Departmental operations and Corporate management.

The Information Management/Information Technology (IM/IT)—Departmental operations service line includes the provision of Information Management and Information Technology (IM/IT) support to PWGSC operations and its business lines.

The Corporate management service line includes providing support to the offices of the Minister and the Deputy Minister, providing corporate services on a national basis related to finance, communications, audit and review, human resources, materiel management, security, contracts claims resolution, corporate policy and planning, portfolio management, corporate secretary function and legal services.

Crown Corporations Program

Objectives

To authorize and issue payments to certain Crown corporations pursuant to agreements approved by the Governor in Council.

Business Line Descriptions

Queens Quay West Land Corporation

The payments issued provide funding to honour commitments made in transfer agreements with the City of Toronto, certain developers and other interested parties and to provide an operating subsidy to Harbourfront Centre.

Old Port of Montreal Corporation Inc.

To develop and promote the development of the Old Port of Montreal lands by putting into place infrastructure equipment and services.

Communication Canada

Objectives

The Communication Canada's (CC) mandate is to improve communications between the Government of Canada and Canadians. In doing so, the CC promotes better corporate communications by the Government as a whole and supports the Government's commitment to a strong and united Canada.

The CC works with other government departments and agencies, non-government organizations and the private sector on initiatives to inform Canadians about Canada and the services available to them from the Government of Canada.

The CC believes the better the Government of Canada communicates with citizens, the better Canadians will know their government, their country and each other.

Business Line Descriptions

Information to Canadians

The CC designs, develops, implements, coordinates and funds national and regional communications/information activities and products, community relations/outreach initiatives, and public opinion/communications research to respond to Canadians' information needs, especially on the Government of Canada's priorities, programs and services.

The CC focuses its efforts on corporate communications, that is, on behalf of the Government of Canada as a whole. This corporate perspective complements and provides a context for communications activities undertaken by individual departments and agencies.

Canada Mortgage and Housing Corporation

Objectives

To promote housing affordability and choice, ensure access to and competition and efficiency in housing finance, and protect the availability of adequate housing funding at low cost; to plan, research, and provide services and information, in areas of housing finance, affordability and choice, living environments and community planning; to promote and develop the export of Canadian expertise in housing research, services and products, and to support and participate in development and investigation of such expertise outside Canada; and to contribute to the overall well-being of the housing sector.

Canada Post Corporation

Objectives

The objective of the Corporation is to establish and operate a postal service.

Royal Canadian Mint

Objectives

- To produce and arrange for the production and supply of coins of the currency of Canada;
- to produce coins of the currency of countries other than Canada;
- to melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and
- to make medals, plaques and other things as are incidental to the powers of the Mint.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
						Government Services Program				
...	1,650,205,000	...	...	1,650,205,000	1	Operating expenditures				
...	...	158,235,694	...	158,235,694	1a	Operating expenditures				
...	...	34,826,049	...	34,826,049	1b	Operating expenditures				
...	...	...	39,135,164	39,135,164		Transfer from : TB Vote 10 (1)				
...	...	...	55,246,000	55,246,000		TB Vote 15 (1)				
...	1,650,205,000	193,061,743	94,381,164	1,937,647,907		Total—Vote 1	1,841,814,334	95,833,573	...	1,566,190,018
...	281,131,000	...	...	281,131,000	5	Capital expenditures				
...	...	18,235,000	...	18,235,000	5a	Capital expenditures				
...	...	22,916,944	...	22,916,944	5b	Capital expenditures				
...	281,131,000	41,151,944	...	322,282,944		Total—Vote 5	315,345,747	6,937,197	...	460,268,384
...	...	1	...	1	6a	Optional Services Revolving Fund—To reduce from $200,000,000 to $75,000,000 the aggregate of expenditures made for the purpose of the fund by which the revenues referred to may be exceeded				
...	...	1	...	1	6b	Optional Services Revolving Fund—To amend subsection 5.5(3) of the Act by reducing from $75,000,000 to $35,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues				
...	...	2	...	2		Total—Vote 6	...	2	...	...
...	...	1	...	1	7b	Real Property Services Revolving Fund—To amend subsection 5(3) of the Act by reducing from $450,000,000 to $150,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues	...	1	...	...
...	...	1	...	1	8b	Consulting and Audit Canada Revolving Fund—To amend subsection 5.4(3) of the Act by reducing from $25,101,000 to $20,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues	...	1	...	...
...	...	1	...	1	9b	Government Telecommunications and Informatics Services Revolving Fund—To amend subsection 5.2(3) of the Act by reducing from $45,000,000 to $20,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues	...	1	...	...

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	...	1	...	1	12b	Translation Bureau Revolving Fund—To reduce from $75,000,000 to $10,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues	...	1	...	...
...	...	1	...	1	13b	To write-off the net drawdown authority used by the Real Property Services Revolving Fund of up to $97,738,000, effective March 31, 2002	...	1	...	...
...	...	1	...	1	14b	To write-off the projected net drawdown authority used by the Optional Services Revolving Fund of up to $22,700,000, effective March 31, 2002	...	1	...	...
...	52,122	...	12,886	65,008	(S)	Minister of Public Works and Government Services—Salary and motor car allowance	65,008	...	...	51,597
...	60,771,000	...	2,557,000	63,328,000	(S)	Contributions to employee benefit plans	63,328,000	...	...	66,510,000
352,261,848	...	...	...	352,261,848	(S)	Real Property Services Revolving Fund				
...	...	...	(300,000,000)	(300,000,000)		Decrease in drawdown authority limit				
...	...	...	88,227,114	88,227,114		Write-off of the net drawdown authority used				
352,261,848	...	...	(211,772,886)	140,488,962		Total	(9,511,038)	...	150,000,000	(1,344,738)
6,697,762	(19,247,000)	...	19,247,000	6,697,762	(S)	Real Property Disposition Revolving Fund	(10,714,917)	12,551,512 (2)	4,861,167	258,709
181,014,315	563,000	...	(563,000)	181,014,315	(S)	Optional Services Revolving Fund				
...	...	...	(165,000,000)	(165,000,000)		Decrease in drawdown authority limit				
...	...	...	22,700,000	22,700,000		Write-off of the net drawdown authority used				
...	...	...	4,600,000	4,600,000		Access to accumulated surplus				
...	...	...	(4,600,000)	(4,600,000)		Adjustment to authority used				
181,014,315	563,000	...	(142,863,000)	38,714,315		Total	7,285,719	...	31,428,596	3,765,992
58,564,785	...	...	...	58,564,785	(S)	Government Telecommunications and Informatics Services Revolving Fund				
...	...	...	(25,000,000)	(25,000,000)		Decrease in drawdown authority limit				
58,564,785	...	...	(25,000,000)	33,564,785		Total	(2,189,879)	...	35,754,664	(8,826,762)
24,401,581	(1,100,000)	...	1,100,000	24,401,581	(S)	Consulting and Audit Canada Revolving Fund				
...	...	...	(5,101,000)	(5,101,000)		Decrease in drawdown authority limit				
...	...	...	305,604	305,604		Transfer from TB Vote 5 (1)				
24,401,581	(1,100,000)	...	(3,695,396)	19,606,185		Total	(1,355,962)	...	20,962,147	(3,090,049)
93,831,917	...	2,800,000	(2,800,000)	93,831,917	(S)	Translation Bureau Revolving Fund				
...	...	...	(65,000,000)	(65,000,000)		Decrease in drawdown authority limit				
...	...	...	492,201	492,201		Transfer from TB Vote 5 (1)				
93,831,917	...	2,800,000	(67,307,799)	29,324,118		Total	2,671,952	...	26,652,166	(7,436,232)

100,000,000	...	...	...	100,000,000	(S)	Defence Production Revolving Fund	...	...	100,000,000	...
...	...	...	1,199,631	1,199,631	(S)	Refunds of amounts credited to revenues in previous years	1,199,631	...	...	68,771
405,179	...	...	381,462	786,641	(S)	Spending of proceeds from the disposal of surplus Crown assets	215,940	189,239	381,462	252,751
...	...	...	57,999	57,999	(S)	Court awards	57,999	...	...	...
...	...	...	416,513,525	416,513,525	(S)	Payment of grants to municipalities and other taxing authorities	416,513,525	...	...	403,984,957
...	...	...	(410,085,426)	(410,085,426)	(S)	Recoveries from custodian departments	(410,085,426)	...	...	(403,073,163)
817,177,387	1,972,375,122	237,013,695	(326,373,840)	2,700,192,364		Total budgetary	2,214,640,633	115,511,529	370,040,202	2,077,580,235
4,948,416	...	...	...	4,948,416	L15b	Imprest funds, accountable advances and recoverable advances. Limit $22,000,000 (Net)	3,551,883	...	1,396,533	(1,481,409)
48,179,259	...	...	...	48,179,259	(S)	(L) *Seized Property Management Act*, 1993 section 12, subsections 1, 2, 3 and 4. Limit $50,000,000 (Net)	3,644,761	...	44,534,498	(1,574,602)
53,127,675	...	...	...	53,127,675		Total non-budgetary	7,196,644	...	45,931,031	(3,056,011)
						Total Program—				
817,177,387	**1,972,375,122**	**237,013,695**	**(326,373,840)**	**2,700,192,364**		**Budgetary**	**2,214,640,633**	**115,511,529**	**370,040,202**	**2,077,580,235**
53,127,675	**...**	**...**	**...**	**53,127,675**		**Non-budgetary**	**7,196,644**	**...**	**45,931,031**	**(3,056,011)**
						Crown Corporations Program				
...	4,000,000	...	...	4,000,000	10	Payments to Queens Quay West Land Corporation	4,000,000	...	...	3,000,000
...	...	11,325,000	...	11,325,000	11b	Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures	11,325,000	...	...	12,610,000
...	**4,000,000**	**11,325,000**	**...**	**15,325,000**		**Total Program—Budgetary**	**15,325,000**	**...**	**...**	**15,610,000**
						Total Department—				
817,177,387	**1,976,375,122**	**248,338,695**	**(326,373,840)**	**2,715,517,364**		**Budgetary**	**2,229,965,633**	**115,511,529**	**370,040,202**	**2,093,190,235**
53,127,675	**...**	**...**	**...**	**53,127,675**		**Non-budgetary**	**7,196,644**	**...**	**45,931,031**	**(3,056,011)**
						Communication Canada (3)				
...	48,665,000	...	...	48,665,000	15	Program expenditures				
...	...	2,587,100	...	2,587,100	15a	Program expenditures				
...	...	3,451,000	...	3,451,000	15b	Program expenditures				
...	...	...	30,000	30,000		Transfer from : TB Vote 10 (1)				
...	...	...	402,000	402,000		TB Vote 15 (1)				
...	48,665,000	6,038,100	432,000	55,135,100		Total—Vote 15	53,264,499	1,870,601	...	56,225,978
...	1,840,000	...	77,000	1,917,000	(S)	Contributions to employee benefit plans	1,917,000	...	...	1,217,454
...	...	...	50	50	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	50	...
...	**50,505,000**	**6,038,100**	**509,050**	**57,052,150**		**Total Program—Budgetary**	**55,181,499**	**1,870,601**	**50**	**57,443,432**
						Canada Mortgage and Housing Corporation				
...	1,909,387,000	...	...	1,909,387,000	20	Operating expenditures				
...	...	500,000	...	500,000	20b	Operating expenditures				
...	1,909,387,000	500,000	...	1,909,887,000		Total—Vote 20	1,909,887,000	...	...	1,905,524,000
...	1,909,387,000	500,000	...	1,909,887,000		Total budgetary	1,909,887,000	...	...	1,905,524,000

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	(243,400,000)	...	17,620,922	(225,779,078)	(S)	(L) Advances under the *National Housing Act* (Gross)	(225,779,078)	...	...	(224,337,284)
						Total Program—				
...	**1,909,387,000**	**500,000**	...	**1,909,887,000**		**Budgetary**	**1,909,887,000**	...	...	**1,905,524,000**
...	**(243,400,000)**	...	**17,620,922**	**(225,779,078)**		**Non-budgetary**	**(225,779,078)**	...	...	**(224,337,284)**
						Canada Post Corporation				
...	247,210,000	...	...	247,210,000	25	Payments to the Canada Post Corporation for special purposes	247,209,996	4	...	257,210,000
500,000,000	...	...	...	500,000,000	(S)	(L) Loans to the Corporation pursuant to the *Canada Post Corporation Act*, sections 28, 29 and 30. Aggregate limit $500,000,000 (Net)	...	...	500,000,000	...
						Total Program—				
...	**247,210,000**	...	...	**247,210,000**		**Budgetary**	**247,209,996**	**4**	...	**257,210,000**
500,000,000	...	...	...	**500,000,000**		**Non-budgetary**	...	...	**500,000,000**	...
						Royal Canadian Mint				
75,000,000	...	...	...	75,000,000	(S)	(L) Loans to the Mint pursuant to the *Royal Canadian Mint Act*: Subsection 20(1) the aggregate of amounts outstanding at any time shall not exceed $75,000,000, March 11, 1999 (Net)	...	...	75,000,000	...
75,000,000	...	...	...	**75,000,000**		**Total Program—Non-budgetary**	...	...	**75,000,000**	...
						Total Ministry—				
817,177,387	**4,183,477,122**	**254,876,795**	**(325,864,790)**	**4,929,666,514**		**Budgetary**	**4,442,244,128**	**117,382,134**	**370,040,252**	**4,313,367,667**
628,127,675	**(243,400,000)**	...	**17,620,922**	**402,348,597**		**Non-budgetary**	**(218,582,434)**	...	**620,931,031**	**(227,393,295)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

(2) Any year-end accumulated surplus in excess of $5,000,000 will be deposited to the Consolidated Revenue Fund as approved by Treasury Board, January 19, 1995.

(3) Formerly Canada Information Office.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Government Services Program												
Real property services	2,556,899,759	2,396,255,300	322,282,944	315,345,747	10,805,502	10,805,502	1,182,831,734	1,243,494,487	...	...	1,707,156,471	1,478,912,062
Supply operations service	296,766,928	275,221,960	...	...	...	...	122,887,283	140,283,004	...	...	173,879,645	134,938,956
Receiver General	123,320,691	115,349,207	...	...	...	...	24,238,277	24,513,689	...	...	99,082,414	90,835,518
Public service compensation	70,652,466	70,330,114	...	...	...	...	39,954,908	39,999,807	...	...	30,697,558	30,330,307
Government Telecommunications and Informatics Services	260,930,539	239,703,947	...	...	...	...	148,009,590	167,947,360	...	...	112,920,949	71,756,587
Consulting and Audit Canada	113,607,443	114,957,556	...	...	...	...	94,000,000	116,313,518	...	...	19,607,443	(1,355,962)
Translation Bureau	235,653,377	219,395,270	...	...	...	...	158,877,000	169,271,018	...	...	76,776,377	50,124,252
Communications coordination services	108,246,412	109,392,877	...	...	...	...	22,563,612	23,861,105	...	...	85,682,800	85,531,772
Operational support	411,515,925	397,274,201	...	...	275,000	275,000	117,402,218	123,982,060	...	...	294,388,707	273,567,141
Defence Production Revolving Fund	100,000,000	...	...	...	...	...	...	...	...	...	100,000,000	...
Extend purpose of Finance Vote L29g	...	...	...	...	...	...	...	...	4,948,416	3,551,883	4,948,416	3,551,883
Seized property management	...	...	...	...	...	...	...	...	48,179,259	3,644,761	48,179,259	3,644,761
Sub-total—												
Budgetary	4,277,593,540	3,937,880,432	322,282,944	315,345,747	11,080,502	11,080,502	1,910,764,622	2,049,666,048	...	...	2,700,192,364	2,214,640,633
Non-budgetary	...	...	...	...	...	...	...	...	53,127,675	7,196,644	53,127,675	7,196,644
Revenues netted against expenditures	(1,910,764,622)	(2,049,666,048)	...	...	...	...	(1,910,764,622)	(2,049,666,048)	...	...	...	...
Total Program—												
Budgetary	**2,366,828,918**	**1,888,214,384**	**322,282,944**	**315,345,747**	**11,080,502**	**11,080,502**	...	...	...	...	**2,700,192,364**	**2,214,640,633**
Non-budgetary	...	...	...	...	...	...	...	...	**53,127,675**	**7,196,644**	**53,127,675**	**7,196,644**
Crown Corporations Program												
Queens Quay West Land Corporation	4,000,000	4,000,000	...	...	...	...	...	...	...	...	4,000,000	4,000,000
Old Port of Montreal Corporation Inc.	11,325,000	11,325,000	...	...	...	...	...	...	...	...	11,325,000	11,325,000
Total Program—Budgetary	**15,325,000**	**15,325,000**	...	...	...	...	...	...	...	...	**15,325,000**	**15,325,000**
Total Department—												
Budgetary	**2,382,153,918**	**1,903,539,384**	**322,282,944**	**315,345,747**	**11,080,502**	**11,080,502**	...	...	...	...	**2,715,517,364**	**2,229,965,633**
Non-budgetary	...	...	...	...	...	...	...	...	**53,127,675**	**7,196,644**	**53,127,675**	**7,196,644**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Communication Canada (1)—												
Information to Canadians	53,452,150	52,504,299	...	...	3,600,000	2,677,200	...	...	...	...	57,052,150	55,181,499
Total Program—Budgetary	**53,452,150**	**52,504,299**	...	...	**3,600,000**	**2,677,200**	...	...	...	...	**57,052,150**	**55,181,499**
Canada Mortgage and Housing Corporation—												
Budgetary	**1,909,887,000**	**1,909,887,000**	...	...	...	...	...	...	...	...	**1,909,887,000**	**1,909,887,000**
Non-budgetary	...	...	...	...	...	...	...	...	**(225,779,078)**	**(225,779,078)**	**(225,779,078)**	**(225,779,078)**
Canada Post Corporation—												
Budgetary	**247,210,000**	**247,209,996**	...	...	...	...	...	...	...	...	**247,210,000**	**247,209,996**
Non-budgetary	...	...	...	...	...	...	...	...	**500,000,000**	...	**500,000,000**	...
Royal Canadian Mint—												
Non-budgetary	...	...	...	...	...	...	...	...	**75,000,000**	...	**75,000,000**	...
Total Ministry—												
Budgetary	**4,592,703,068**	**4,113,140,679**	**322,282,944**	**315,345,747**	**14,680,502**	**13,757,702**	...	...	...	...	**4,929,666,514**	**4,442,244,128**
Non-budgetary	...	...	...	...	...	...	...	...	**402,348,597**	**(218,582,434)**	**402,348,597**	**(218,582,434)**

(1) Formerly Canada Information Office.

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Government Services Program				
					Grants				
					Real property services				
...	412,000,000	...	4,513,525	416,513,525	(S) Payment of grants to municipalities and other taxing authorities	416,513,525	...	...	403,984,957
...	(412,000,000)	...	1,914,574	(410,085,426)	(S) Recoveries from custodian departments	(410,085,426)	...	...	(403,073,163)
...	79,002	...	...	79,002	Grant in kind to the Royal Society of Canada	79,002	...	...	159,000
...	79,002	...	6,428,099	6,507,101		6,507,101	...	...	1,070,794
					Operational support				
...	...	275,000	...	275,000	World Youth Day 2002	275,000	...	...	...
...	**79,002**	**275,000**	**6,428,099**	**6,782,101**	**Total—Grants**	**6,782,101**	**...**	**...**	**1,070,794**
					Contributions				
					Real property services				
...	12,000	...	...	12,000	Canadian Standards Association	12,000	...	...	12,000
...	200,000	...	590,401	790,401	Contributions to the Hudson Bay Port Company	790,401	...	...	976,741
...	...	...	3,496,000	3,496,000	Contribution to the Argentia Management Authority	3,496,000	...	...	...
...	**212,000**	**...**	**4,086,401**	**4,298,401**	**Total—Contributions**	**4,298,401**	**...**	**...**	**988,741**
					Departmental Summary by Business Line				
...	291,002	...	10,514,500	10,805,502	Real property services	10,805,502	...	...	2,059,535
...	...	275,000	...	275,000	Operational support	275,000	...	...	...
...	**291,002**	**275,000**	**10,514,500**	**11,080,502**	**Total Department**	**11,080,502**	**...**	**...**	**2,059,535**
					Communication Canada (1)				
					Grants				
					Information to Canadians				
...	**2,000,000**	**1,200,000**	**...**	**3,200,000**	Grants in support of activities and projects to increase the understanding and appreciation of Canadian identity and to develop social awareness	**2,483,500**	**716,500**	**...**	**1,224,300**

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Contributions				
					Information to Canadians				
...	2,900,000	...	(2,500,000)	400,000	Contributions in support of activities and projects to increase the understanding and appreciation of Canadian identity and to develop social awareness	193,700	206,300	...	1,117,082
...	4,900,000	1,200,000	(2,500,000)	3,600,000	**Total Program**	2,677,200	922,800	...	2,341,382
...	5,191,002	1,475,000	8,014,500	14,680,502	**Total Ministry**	13,757,702	922,800	...	4,400,917

(S) Statutory transfer payment.
(1) Formerly Canada Information Office.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Government Services Program			
Budgetary (respendable revenues)			
Real property services	1,182,831,734	1,243,494,487	1,186,009,721
Supply operations service	122,887,283	140,283,004	120,728,799
Receiver General	24,238,277	24,513,689	30,056,414
Public service compensation	39,954,908	39,999,807	35,312,271
Government Telecommunications and Informatics Services	148,009,590	167,947,360	125,096,080
Consulting and Audit Canada	94,000,000	116,313,518	113,144,075
Translation Bureau	158,877,000	169,271,018	156,885,816
Communications coordination services	22,563,612	23,861,105	16,225,389
Operational support	117,402,218	123,982,060	119,622,534
Total budgetary	1,910,764,622	2,049,666,048	1,903,081,099
Non-budgetary (respendable receipts)			
Imprest fund recovery	4,948,416	3,551,883	(1,481,409)
Seized property recovery	...	17,202,701	19,948,916
Total non-budgetary	4,948,416	20,754,584	18,467,507
Total Department—			
Budgetary	**1,910,764,622**	**2,049,666,048**	**1,903,081,099**
Non-budgetary	**4,948,416**	**20,754,584**	**18,467,507**
Canada Post Corporation			
Non-budgetary (respendable receipts)			
Loan repayments	500,000,000	...	...
Total Program—Non-budgetary	**500,000,000**	...	...
Royal Canadian Mint			
Non-budgetary (respendable receipts)			
Loan repayments	75,000,000	...	...
Total Program—Non-budgetary	**75,000,000**	...	...
Total Ministry—			
Budgetary	**1,910,764,622**	**2,049,666,048**	**1,903,081,099**
Non-budgetary	**579,948,416**	**20,754,584**	**18,467,507**

Revenues

	Current year	Previous year
	$	$
Department		
Government Services Program		
Non-tax revenues—		
Return on investments—(1)		
Loans, investments and advances—		
Canada Lands Company Limited—Dividends	15,500,000	(191,000)
Canada Post Corporation—Dividends	21,100,000	18,900,000
	36,600,000	18,709,000
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	9,531,100	10,062,610
Adjustments to prior year's payables	18,199,163	24,176,731
	27,730,263	34,239,341
Sales of goods and services—		
Lease and use of public property	*(6,610,306)*	*4,911,175*
Services of a regulatory nature	*249,430*	*2,517,148*
Services of a non-regulatory nature—		
Earnings from dry docks	5,951,583	5,071,712
Rentals, licences and permits	4,839,962	10,583,244
	10,791,545	*15,654,956*
Sales of goods and information products—		
Sales of goods and information products	(5,508,217)	(11,996,923)
Sales of real estate	9,431	15,541,329
	(5,498,786)	*3,544,406*
Other fees and charges	*651,397*	...
	(416,720)	26,627,685
Proceeds from the disposal of surplus Crown assets	381,462	405,179
Miscellaneous non-tax revenues—		
Conscience money	...	5,196
Donations to the Crown	104,818	108,703
Seized property	5,144,011	10,228,829
Management and operational services sector—		
Consolidated Revenue Fund revenues	...	1,274,012
Sundries	29,510,372	27,685,512
	34,759,201	39,302,252
Total Department	**99,054,206**	**119,283,457**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Communication Canada [2]		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	5,331
Adjustments to prior year's payables	582,098	...
	582,098	5,331
Proceeds from the disposal of surplus Crown assets	50	...
Miscellaneous non-tax revenues	252	1,379
Total Program	**582,400**	**6,710**
Canada Mortgage and Housing Corporation		
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Canada Mortgage and Housing Corporation	520,461,214	543,728,942
Refunds of previous years' expenditures—		
Urban renewal recoveries	...	154,858
Adjustments to prior year's payables	...	20,250,369
	...	20,405,227
Miscellaneous non-tax revenues—		
Net profits under *National Housing Act*	41,250,000	27,600,000
Other third party recoveries	5,091,104	15,012,484
	46,341,104	42,612,484
Total Program	**566,802,318**	**606,746,653**

	Current year	Previous year
	$	$
Ministry Summary		
Non-tax revenues—		
Return on investments	557,061,214	562,437,942
Refunds of previous years' expenditures	28,312,361	54,649,899
Sales of goods and services	(416,720)	26,627,685
Proceeds from the disposal of surplus Crown assets	381,512	405,179
Miscellaneous non-tax revenues	81,100,557	81,916,115
Total Ministry	**666,438,924**	**726,036,820**

[1] Interest unless otherwise indicated.
[2] Formerly Canada Information Office.

SECTION 21

2001-2002

PUBLIC ACCOUNTS OF CANADA

Solicitor General

Department

Canadian Security Intelligence Service

Correctional Service

National Parole Board

Office of the Correctional Investigator

Royal Canadian Mounted Police

Royal Canadian Mounted Police External Review Committee

Royal Canadian Mounted Police Public Complaints Commission

CONTENTS

	Page
Program objectives and business line descriptions	21.2
Ministry summary	21.5
Programs by business line	21.9
Transfer payments	21.11
Details of respendable amounts	21.15
Revenues	21.15

Department

Objectives

To provide overall policy direction to the programs of the Ministry, and to perform review functions related to ministry agencies.

Business Line Descriptions

Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership

The Department develops, provides and coordinates timely, responsive, integrated and comprehensive policy advice to the Minister in support of his responsibilities to:

(a) give direction to, and answer in Parliament for, the ministry agencies;
(b) enhance policy cohesion and coordination within the portfolio; and
(c) exercise national policy leadership in policing and law enforcement, national security and corrections and conditional release.

First Nations policing program

The implementation of the First Nations policing policy provides practical ways to improve the administration of justice for First Nations through the establishment and maintenance of policing services that are professional, effective, and responsive to the particular needs of First Nations and Inuit communities.

The aboriginal policing directorate is responsible for the implementation, maintenance and development of the First Nations policing program within the framework of the First Nations policing policy.

Office of the Inspector General, CSIS

The Office of the Inspector General of CSIS is established by the *Canadian Security Intelligence Service Act*. The Inspector General has right of access to CSIS information and serves as the Solicitor General's internal auditor for CSIS operational activities. The Office of the Inspector General regularly monitors the service's compliance with its operational policies; reviews CSIS operational activities for compliance with law, other authorities, controls and standards governing the performance of these operational activities; and provides classified reports in support of the Inspector General's advice and a statutorily required certificate to the Minister regarding these matters. Special reviews may also be conducted at the direction of the Minister, Security Intelligence Review Committee (SIRC), or on the Inspector General's own initiative.

Executive services and corporate support

This business line is composed of the executive services division, communications group, corporate services directorate and the legal services unit.

Canadian Security Intelligence Service

Objectives

To provide security intelligence to the Government of Canada.

Business Line Descriptions

Canadian Security Intelligence Service

Collects, analyses and retains information and intelligence respecting activities that may be suspected of constituting threats to the security of Canada, reports to and advises the Government of Canada in relation to these threats, and provides security assessments.

Correctional Service

Objectives

To contribute, as part of the criminal justice system and respecting the rule of law, to the protection of society by actively encouraging and assisting offenders to become law-abiding citizens, while exercising reasonable, safe, secure and humane control.

Business Line Descriptions

Care

Provision of services related to the needs of the offender population including the provision of physical and mental health care as well as food, clothing and institutional services to offenders.

Custody

Provision of services relating to the supervision, control and sentence administration of offenders as well as the construction and maintenance of facilities to house offenders.

Reintegration

Provision of a range of services and programs both in the institutions and community settings designed to promote the reintegration of offenders, including case management, psychological and chaplaincy services, residential services, academic and vocational training, employment and occupational development, living skills, substance abuse and other personal development programs and other programs designed to address specific cultural, social, spiritual and other personal needs.

Corporate management

Provision of corporate management to ensure that allocated resources are cost-effectively utilized and to support management decision making and enhanced managerial accountability and operational control.

National Parole Board

Objectives

The National Parole Board's prime objective, is to contribute to the long term protection of society. The Board, in carrying out its responsibilities will: continue to make decisions of the highest quality with all decisions based on the ultimate protection of society; be sensitive to the needs of offenders, victims and their families; strengthen relationships with partner groups; recognize that offenders can and do change; employ the least restrictive determination in release decisions consistent with the protection of society; and operate in a manner that is professional, open, accountable, and fiscally responsible. An environment of trust, respect, openness and sharing of information is supported and encouraged by management and staff of the Board.

Business Line Descriptions

Conditional release

Conditional release includes reviewing cases of offenders and making quality conditional release decisions; providing support for decision-making; providing in-depth training focused on risk assessment to assist Board members in the decision-making process; developing and interpreting conditional release policy; coordinating program delivery througthout the National Parole Board (NPB) and with the Correctional Service of Canada (CSC) and other key partners; providing information to victims and interested parties within the community; and disseminating information related to conditional release to the public; and carrying out evaluations and measuring performance.

Clemency and pardons

Clemency and pardons involves the review of applications and the rendering of pardon decisions or the issuance of pardons, and clemency recommendations; providing information and support for decision-making; providing training to promote professionalism in decision-making; developing and interpreting pardons and clemency policy; coordinating program delivery within NPB, the RCMP and other key partners; and providing public information related to pardons and clemency.

Corporate management

Corporate management provides support to the Board's main business lines (conditional release, and clemency and pardons). It includes: development of the planning and accountability framework; and a range of corporate services in the areas of finance, human resources, administration, security, and information technology.

Office of the Correctional Investigator

Objectives

To act as an ombudsman on behalf of offenders by thoroughly and objectively reviewing a wide spectrum of administrative actions and presenting findings and recommendations to an equally broad spectrum of decision makers, inclusive of Parliament.

Business Line Descriptions

The Office of the Correctional Investigator has one business line which, as detailed in section 167 of the *Corrections and Conditional Release Act*, is to conduct investigations into the problems of offenders related to decisions, recommendations and/or omissions of the Commissioner of Corrections or any person under the control and management of, or performing service for or on behalf of the Commissioner of Corrections that affect offenders either individually or as a group.

Royal Canadian Mounted Police

Objectives

To enforce laws, prevent crime and maintain peace, order and security. The primary objective of the RCMP is to contribute to safe homes and safe communities across Canada while the secondary objectives include: helping to foster a sense of safety and security, responding to the needs of crime victims, and promoting crime prevention and alternatives to the criminal justice system.

Business Line Descriptions

Federal policing services

Federal policing services objective is to contribute to safe homes and safe communities by providing policing, law enforcement, investigative and prevention services to the federal government, its departments and agencies and to Canadians in all provinces and territories. Federal policing services assist in the protection of public safety, the environment, trade and commerce, revenue collection, and national security.

Contract policing services

Contract policing services business line objective is to contribute to safe homes and safe communities by providing police services to diverse communities in eight provinces (with the exception of Quebec and Ontario) and three territories through cost-shared policing service agreements with federal, provincial, territorial, municipal, and aboriginal governments.

National police services

The objective of the National police services is to contribute to safe homes and safe communities by providing Canadians with law enforcement investigative tools and information. These are used by the Canadian policing community, federal departments, law and regulatory enforcement agencies, and selected foreign police organizations including Interpol. These services are used by the RCMP's federal and contract policing business lines and, to a limited extent, Peacekeeping services business line.

RCMP specialized technical services provided to the law enforcement community include forensic laboratory (e.g., DNA analysis), identification (e.g., fingerprints), computerized police information (e.g., criminal records, communications), intelligence (e.g., organized crime), and advanced training services to the Canadian and international police community and some departmental law enforcement agencies.

Peacekeeping services

The business line objective is to manage the effective and timely participation of Canadian civilian police in international peacesupport operations. These services are provided in accordance with Canada's foreign policy requirements and are undertaken on a full cost-recovery basis with other governmental agencies such as the Canadian International Development Agency (CIDA) and the Department of Foreign Affairs and International Trade (DFAIT).

Protective policing services

Protective policing services objective is to safeguard Canadian and foreign dignitaries and their official residences, as well as visiting internationally protected persons, by delivering timely service through the most qualified and highly trained members and cutting-edge technology.

Corporate infrastructure

The Corporate infrastructure business line objective is to support the internal management of the organization.

Royal Canadian Mounted Police External Review Committee

Objectives

To provide external review of appeals of formal discipline, appeals of discharge or demotion, and certain types of grievances referred to it by the Royal Canadian Mounted Police.

Business Line Descriptions

Case review

The Royal Canadian Mounted Police External Review Committee, which reports annually to Parliament, is a neutral third party providing an independent and impartial review of cases referred to it by the RCMP. The Committee may institute hearings, summon witnesses, administer oaths and receive and accept such evidence or other information as the Committee sees fit. The findings and recommendations of the Chairperson, or Committee, are sent to the parties and the RCMP commissioner.

Royal Canadian Mounted Police Public Complaints Commission

Objectives

To provide the public with an opportunity to make complaints regarding the conduct of members of the RCMP in the performance of their duties, and to have the RCMP disposition of those complaints reviewed by an external body in an independent and impartial manner.

Business Line Descriptions

Receipt and review of public complaints

The RCMP Public Complaints Commission is an impartial and independent government institution. It receives complaints from the public and transfers them to the RCMP for investigation. It can also review the RCMP disposition if the complainant is not satisfied with that disposition. The Commission may conduct investigations, hold public hearings, summon witnesses, administer oaths, accept such evidence as the Commission sees fit and make findings and recommendations to the Commissioner of the RCMP and the Solicitor General of Canada. The Commission Chair may initiate complaints. The Chair must also submit an annual report to the Solicitor General setting out a summary of the activities of the Commission during the year and recommendations for tabling before each House of Parliament.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	22,343,000	...	...	22,343,000	1	Operating expenditures				
...	...	37,688,520	...	37,688,520	1a	Operating expenditures				
...	...	29,043,167	...	29,043,167	1b	Transfer of $16,875,000 from Solicitor General Vote 5				
...	...	...	16,875,000	16,875,000		Transfer from: Vote 5				
...	...	...	173,000	173,000		TB Vote 10 (1)				
...	...	...	1,231,000	1,231,000		TB Vote 15 (1)				
...	22,343,000	66,731,687	18,279,000	107,353,687		Total—Vote 1	94,458,241	12,895,446	...	36,397,562
...	61,758,200	...	...	61,758,200	5	Grants and contributions				
...	...	8,947,200	...	8,947,200	5a	Contributions				
...	...	...	(16,875,000)	(16,875,000)		Transfer to Vote 1				
...	61,758,200	8,947,200	(16,875,000)	53,830,400		Total—Vote 5	49,451,512	4,378,888	...	45,041,939
...	52,122	...	7,179	59,301	(S)	Solicitor General—Salary and motor car allowance	59,301	...	...	51,597
...	2,788,000	...	234,000	3,022,000	(S)	Contributions to employee benefit plans	3,022,000	...	...	2,807,000
...	...	...	2,563	2,563	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	2,563	4,649
...	**86,941,322**	**75,678,887**	**1,647,742**	**164,267,951**		**Total Department—Budgetary**	**146,991,054**	**17,274,334**	**2,563**	**84,302,747**
						Canadian Security Intelligence Service				
...	192,332,000	...	...	192,332,000	10	Program expenditures				
...	...	11,842,379	...	11,842,379	10a	Program expenditures				
...	...	37,437,575	...	37,437,575	10b	Program expenditures				
...	...	...	8,756,000	8,756,000		Transfer from TB Vote 15 (1)				
...	192,332,000	49,279,954	8,756,000	250,367,954		Total—Vote 10	247,887,452	2,480,502	...	196,236,683
4,886	...	...	727,705	732,591	(S)	Spending of proceeds from the disposal of surplus Crown assets	701,612	5,979	25,000	410,680
...	...	...	...	...		Appropriations not required for the current year	...	...	...	41,152
4,886	**192,332,000**	**49,279,954**	**9,483,705**	**251,100,545**		**Total Program—Budgetary**	**248,589,064**	**2,486,481**	**25,000**	**196,688,515**

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Correctional Service				
...	1,092,378,000	...	...	1,092,378,000	15	Penitentiary Service and National Parole Service—Operating expenditures				
...	...	65,377,144	...	65,377,144	15a	Transfer of $14,200,000 from Solicitor General Vote 20				
...	...	6,360,995	...	6,360,995	15b	Penitentiary Service and National Parole Service—Operating expenditures				
...	...	...	14,200,000	14,200,000		Transfer from: Vote 20				
...	...	...	12,000,000	12,000,000		TB Vote 5 (1)				
...	...	...	700,438	700,438		TB Vote 10 (1)				
...	...	...	81,602,000	81,602,000		TB Vote 15 (1)				
...	1,092,378,000	71,738,139	108,502,438	1,272,618,577		Total—Vote 15	1,251,696,649	20,921,928	...	1,096,443,713
...	...	1	...	1	16b	CORCAN Revolving Fund—To reduce from $45,000,000 to $5,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purposes of the CORCAN Revolving Fund, established by Vote 11c, *Appropriation Act No. 4, 1991-92*, may exceed the revenues and to write-off the net drawdown authority used by CORCAN of up to $20,456,000	...	1	...	...
...	148,100,000	...	...	148,100,000	20	Penitentiary Service and National Parole Service—Capital expenditures				
...	...	...	(14,200,000)	(14,200,000)		Transfer to Vote 15				
...	148,100,000	...	(14,200,000)	133,900,000		Total—Vote 20	130,136,729	3,763,271	...	114,597,802
...	201,000	...	(201,000)	...	(S)	Pensions and other employee benefits	...	...	...	...
...	132,041,000	...	5,557,000	137,598,000	(S)	Contributions to employee benefit plans	137,598,000	...	...	142,972,000
24,543,912	(594,000)	...	594,000	24,543,912	(S)	CORCAN Revolving Fund				
...	...	...	(40,000,000)	(40,000,000)		Decrease in drawdown authority limit				
...	...	...	20,456,000	20,456,000		Write-off of the net drawdown authority				
24,543,912	(594,000)	...	(18,950,000)	4,999,912		Total	(10,724,375)	...	15,724,287	(16,714,265)
295,200	...	...	710,193	1,005,393	(S)	Spending of proceeds from the disposal of surplus Crown assets	791,314	...	214,079	385,218
...	...	...	6,018	6,018	(S)	Forgiveness of loans	6,018	...	...	10,164
...	...	...	4,264	4,264	(S)	Refunds of amounts credited to revenues in previous years	4,264	...	...	19,651
24,839,112	1,372,126,000	71,738,140	81,428,913	1,550,132,165		Total budgetary	1,509,508,599	24,685,200	15,938,366	1,337,714,283

12,187	...	...	22,264	34,451	L14b	Loans to individuals under mandatory supervision and parolees through the Parolees' Loan Account, *Appropriation Act No. 3, 1982-83.* Limit $50,000 (Net)	(2,932)	...	37,383	15,549
						Total Program—				
24,839,112	**1,372,126,000**	**71,738,140**	**81,428,913**	**1,550,132,165**		**Budgetary**	**1,509,508,599**	**24,685,200**	**15,938,366**	**1,337,714,283**
12,187	**...**	**...**	**22,264**	**34,451**		**Non-budgetary**	**(2,932)**	**...**	**37,383**	**15,549**
						National Parole Board				
...	24,105,000	...	...	24,105,000	25	Program expenditures				
...	...	4,477,187	...	4,477,187	25a	Program expenditures				
...	...	312,380	...	312,380	25b	Program expenditures				
...	...	...	512,000	512,000		Transfer from: TB Vote 5 (1)				
...	...	...	145,000	145,000		TB Vote 10 (1)				
...	...	...	1,571,000	1,571,000		TB Vote 15 (1)				
...	24,105,000	4,789,567	2,228,000	31,122,567		Total—Vote 25	30,515,013	607,554	...	27,083,661
...	3,796,000	...	160,000	3,956,000	(S)	Contributions to employee benefit plans	3,956,000	...	...	3,854,000
...	...	...	5,000	5,000	(S)	Refunds of amounts credited to revenues in previous years	5,000	...	...	250
9,725	...	...	33,284	43,009	(S)	Spending of proceeds from the disposal of surplus Crown assets	42,734	...	275	...
9,725	**27,901,000**	**4,789,567**	**2,426,284**	**35,126,576**		**Total Program—Budgetary**	**34,518,747**	**607,554**	**275**	**30,937,911**
						Office of the Correctional Investigator				
...	1,749,000	...	...	1,749,000	30	Program expenditures				
...	...	750,645	...	750,645	30a	Program expenditures				
...	...	73,000	...	73,000	30b	Program expenditures				
...	...	...	66,000	66,000		Transfer from: TB Vote 5 (1)				
...	...	...	18,000	18,000		TB Vote 15 (1)				
...	1,749,000	823,645	84,000	2,656,645		Total—Vote 30	2,516,259	140,386	...	1,875,231
...	223,000	...	...	223,000	(S)	Contributions to employee benefit plans	223,000	...	...	195,000
...	**1,972,000**	**823,645**	**84,000**	**2,879,645**		**Total Program—Budgetary**	**2,739,259**	**140,386**	**...**	**2,070,231**
						Royal Canadian Mounted Police				
...	1,053,168,000	...	...	1,053,168,000	35	Law enforcement—Operating expenditures				
...	...	162,032,587	...	162,032,587	35b	Transfer of $9,896,600 from Solicitor General Vote 40				
...	...	...	9,896,600	9,896,600		Transfer from: Vote 40				
...	...	...	43,933,934	43,933,934		TB Vote 5 (1)				
...	...	...	1,045,272	1,045,272		TB Vote 10 (1)				
...	...	...	12,912,000	12,912,000		TB Vote 15 (1)				
...	1,053,168,000	162,032,587	67,787,806	1,282,988,393		Total—Vote 35	1,212,996,828	69,991,565	...	1,068,098,719
...	181,043,000	...	...	181,043,000	40	Law enforcement—Capital expenditures				
...	...	...	(9,896,600)	(9,896,600)		Transfer to Vote 35				
...	181,043,000	...	(9,896,600)	171,146,400		Total—Vote 40	148,667,353	22,479,047	...	124,830,190

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	237,113,280	10,600,000	(16,372,269)	231,341,011	(S)	Pensions and other employee benefits—Members of the Force	231,341,011	...	...	251,589,522
...	32,471,755	...	1,366,200	33,837,955	(S)	Contributions to employee benefit plans	33,837,955	...	...	26,225,900
2,647,543	...	...	7,507,217	10,154,760	(S)	Spending of proceeds from the disposal of surplus Crown assets	8,267,290	...	1,887,470	6,558,401
2,647,543	**1,503,796,035**	**172,632,587**	**50,392,354**	**1,729,468,519**		**Total Program—Budgetary**	**1,635,110,437**	**92,470,612**	**1,887,470**	**1,477,302,732**
						Royal Canadian Mounted Police External Review Committee				
...	758,000	...	...	758,000	45	Program expenditures				
...	...	37,500	...	37,500	45b	Program expenditures				
...	...	...	8,000	8,000		Transfer from TB Vote 15 (1)				
...	758,000	37,500	8,000	803,500		Total—Vote 45	636,226	167,274	...	530,532
...	62,000	...	...	62,000	(S)	Contributions to employee benefit plans	62,000	...	...	61,000
...	**820,000**	**37,500**	**8,000**	**865,500**		**Total Program—Budgetary**	**698,226**	**167,274**	**...**	**591,532**
						Royal Canadian Mounted Police Public Complaints Commission				
...	3,463,000	...	...	3,463,000	50	Program expenditures				
...	...	600,005	...	600,005	50a	Program expenditures				
...	...	150,000	...	150,000	50b	Program expenditures				
...	...	...	60,000	60,000		Transfer from TB Vote 5 (1)				
...	...	...	37,000	37,000		TB Vote 15 (1)				
...	3,463,000	750,005	97,000	4,310,005		Total—Vote 50	4,286,027	23,978	...	4,844,315
...	367,000	...	...	367,000	(S)	Contributions to employee benefit plans	367,000	...	...	405,000
...	**3,830,000**	**750,005**	**97,000**	**4,677,005**		**Total Program—Budgetary**	**4,653,027**	**23,978**	**...**	**5,249,315**
						Total Ministry—				
27,501,266	**3,189,718,357**	**375,730,285**	**145,567,998**	**3,738,517,906**		**Budgetary**	**3,582,808,413**	**137,855,819**	**17,853,674**	**3,134,857,266**
12,187	**...**	**...**	**22,264**	**34,451**		**Non-budgetary**	**(2,932)**	**...**	**37,383**	**15,549**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government wide-initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership	16,862,778	11,953,551	433,764	374,602	4,990,400	4,247,746	...	...	...	...	22,286,942	16,575,899
First Nations policing program	20,774,073	21,357,038	85,000	41,106	48,840,000	45,203,766	...	...	...	...	69,699,073	66,601,910
Office of the Inspector General, CSIS	810,308	749,427	6,460	10,964	...	...	...	...	...	...	816,768	760,391
Executive services and corporate support	70,422,321	62,321,051	1,042,847	731,803	...	...	...	...	...	...	71,465,168	63,052,854
Total Department—Budgetary	**108,869,480**	**96,381,067**	**1,568,071**	**1,158,475**	**53,830,400**	**49,451,512**	**...**	**...**	**...**	**...**	**164,267,951**	**146,991,054**
Canadian Security Intelligence Service—												
Budgetary	**251,100,545**	**248,589,064**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**251,100,545**	**248,589,064**
Correctional Service												
Care	191,275,000	189,298,353	355,309	272,877	1,100,000	1,096,425	...	...	...	...	192,730,309	190,667,655
Custody	542,782,000	538,057,025	112,462,390	109,589,936	248,797	240,295	...	...	...	...	655,493,187	647,887,256
Reintegration—												
Budgetary	478,438,000	469,731,800	20,092,835	19,357,234	3,100,981	3,085,065	...	...	...	...	501,631,816	492,174,099
Non-budgetary	...	...	...	...	...	...	...	...	34,451	(2,932)	34,451	(2,932)
Corporate management	193,815,039	187,884,115	989,466	1,119,420	472,436	500,429	...	...	...	...	195,276,941	189,503,964
CORCAN	90,225,000	79,543,158	2,199,912	2,172,283	...	...	87,425,000	92,439,816	...	...	4,999,912	(10,724,375)
Sub-total—												
Budgetary	1,496,535,039	1,464,514,451	136,099,912	132,511,750	4,922,214	4,922,214	87,425,000	92,439,816	...	...	1,550,132,165	1,509,508,599
Non-budgetary	...	...	...	...	...	...	...	...	34,451	(2,932)	34,451	(2,932)
Revenues netted against expenditures	(87,425,000)	(92,439,816)	...	...	...	...	(87,425,000)	(92,439,816)	...	...	...	...
Total Program—												
Budgetary	**1,409,110,039**	**1,372,074,635**	**136,099,912**	**132,511,750**	**4,922,214**	**4,922,214**	**...**	**...**	**...**	**...**	**1,550,132,165**	**1,509,508,599**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**34,451**	**(2,932)**	**34,451**	**(2,932)**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
National Parole Board												
Conditional release	28,174,291	26,355,476	...	...	35,000	19,200	...	...	...	...	28,209,291	26,374,676
Clemency and pardons	2,340,000	2,632,397	...	...	...	...	...	...	...	...	2,340,000	2,632,397
Corporate management	4,577,285	5,511,674	...	...	...	...	...	...	...	...	4,577,285	5,511,674
Total Program—Budgetary	**35,091,576**	**34,499,547**	**...**	**...**	**35,000**	**19,200**	**...**	**...**	**...**	**...**	**35,126,576**	**34,518,747**
Office of the Correctional Investigator— Budgetary	**2,679,024**	**2,538,638**	**200,621**	**200,621**	**...**	**...**	**...**	**...**	**...**	**...**	**2,879,645**	**2,739,259**
Royal Canadian Mounted Police												
Federal policing services	530,666,014	516,568,033	26,914,266	22,350,053	...	...	...	...	...	...	557,580,280	538,918,086
Contract policing services	1,208,334,672	1,198,123,727	70,560,042	70,560,042	...	...	921,920,319	921,520,319	...	...	356,974,395	347,163,450
National police services	331,223,432	320,051,529	51,264,000	33,995,000	386,080	346,825	12,561,000	8,094,241	...	...	370,312,512	346,299,113
Peacekeeping services	...	543,917	...	...	...	...	...	...	...	...	...	543,917
Protective policing services	154,705,683	123,815,229	11,401,092	10,901,092	...	...	...	...	...	...	166,106,775	134,716,321
Corporate infrastructure	228,339,722	219,021,884	11,007,000	10,861,165	47,380,761	47,347,594	8,232,926	9,761,093	...	...	278,494,557	267,469,550
Sub-total	2,453,269,523	2,378,124,319	171,146,400	148,667,352	47,766,841	47,694,419	942,714,245	939,375,653	...	...	1,729,468,519	1,635,110,437
Revenues netted against expenditures	(942,714,245)	(939,375,653)	...	...	...	...	(942,714,245)	(939,375,653)	...	...	...	...
Total Program—Budgetary	**1,510,555,278**	**1,438,748,666**	**171,146,400**	**148,667,352**	**47,766,841**	**47,694,419**	**...**	**...**	**...**	**...**	**1,729,468,519**	**1,635,110,437**
Royal Canadian Mounted Police External Review Committee												
Case review	844,008	691,177	21,492	7,049	...	...	...	...	...	...	865,500	698,226
Total Program—Budgetary	**844,008**	**691,177**	**21,492**	**7,049**	**...**	**...**	**...**	**...**	**...**	**...**	**865,500**	**698,226**
Royal Canadian Mounted Police Public Complaints Commission												
Receipt and review of public complaints	4,493,961	4,578,349	183,044	74,678	...	...	...	...	...	...	4,677,005	4,653,027
Total Program—Budgetary	**4,493,961**	**4,578,349**	**183,044**	**74,678**	**...**	**...**	**...**	**...**	**...**	**...**	**4,677,005**	**4,653,027**
Total Ministry—												
Budgetary	**3,322,743,911**	**3,198,101,143**	**309,219,540**	**282,619,925**	**106,554,455**	**102,087,345**	**...**	**...**	**...**	**...**	**3,738,517,906**	**3,582,808,413**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**34,451**	**(2,932)**	**34,451**	**(2,932)**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership				
...	509,795	...	...	509,795	John Howard Society	509,795	...	...	509,795
...	451,807	...	...	451,807	Canadian Association of Elizabeth Fry Societies	451,807	...	...	451,807
...	834,542	...	...	834,542	Other national voluntary organizations active in the criminal justice sector	834,542	...	...	834,542
...	**1,796,144**	**...**	**...**	**1,796,144**	**Total—Grants**	**1,796,144**	**...**	**...**	**1,796,144**
					Contributions				
					Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership				
...	1,662,056	1,847,200	(315,000)	3,194,256	Payments to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General	2,451,602	742,654	...	1,190,855
					First Nations policing program				
...	58,300,000	7,100,000	(16,560,000)	48,840,000	Payments to the provinces, territories, municipalities, Indian band councils and recognized authorities representing Indians on-reserve, Indian communities on Crown land and Inuit communities for the First Nations policing program	45,203,766	3,636,234	...	42,054,940
...	**59,962,056**	**8,947,200**	**(16,875,000)**	**52,034,256**	**Total—Contributions**	**47,655,368**	**4,378,888**	**...**	**43,245,795**
					Departmental Summary by Business Line				
...	3,458,200	1,847,200	(315,000)	4,990,400	Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership	4,247,746	742,654	...	2,986,999
...	58,300,000	7,100,000	(16,560,000)	48,840,000	First Nations policing program	45,203,766	3,636,234	...	42,054,940
...	**61,758,200**	**8,947,200**	**(16,875,000)**	**53,830,400**	**Total Department**	**49,451,512**	**4,378,888**	**...**	**45,041,939**

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Correctional Service				
					Grants				
					Care				
...	122,000	...	(122,000)	...	Grant to the University of Saskatchewan, Department of Psychology for a chair in forensic psychology	...	...	...	92,376
...	60,000	...	(60,000)	...	Grant to the University of Saskatchewan College of Medicine for a psychiatric residency seat	...	...	...	...
...	182,000	...	(182,000)	...		...	...	...	92,376
					Reintegration				
...	200,000	...	(160,000)	40,000	Grant to aboriginal communities for aboriginal correctional programs and services	35,000	5,000	...	70,000
...	...	...	122,000	122,000	Grant to the University of Saskatchewan, Department of Psychology for a chair in forensic psychology	115,291	6,709	...	...
...	200,000	...	(38,000)	162,000		150,291	11,709	...	70,000
					Corporate management				
...	100,000	...	2,325	102,325	Penitentiary inmates accident compensation	97,982	4,343	...	282,522
...	201,000	...	(201,000)	...	(S) Pensions and other employee benefits	...	...	...	...
...	301,000	...	(198,675)	102,325		97,982	4,343	...	282,522
...	**683,000**	**...**	**(418,675)**	**264,325**	**Total—Grants**	**248,273**	**16,052**	**...**	**444,898**
					Contributions				
					Care				
...	...	...	1,100,000	1,100,000	Contributions for the purpose of providing physical and mental health care to the offender population	1,096,425	3,575	...	94,000
					Custody				
...	...	...	248,797	248,797	Contributions to non-profit organizations involved in community corrections operations, provinces and municipalities towards construction done by those bodies	240,295	8,502	...	1,784,110
					Reintegration				
...	716,000	...	327,686	1,043,686	Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services	911,449	132,237	...	1,285,167
...	1,135,000	...	500,295	1,635,295	Payments to aboriginal communities for the delivery of aboriginal correctional programs and services	1,763,325	(128,030)	...	2,000,216

...	...	...	260,000	260,000	Contributions to non-profit organizations involved in community corrections operations, provinces and municipalities towards construction done by those bodies	260,000	...	...	...
...	1,851,000	...	1,087,981	2,938,981		2,934,774	4,207	...	3,285,383
					Corporate management				
...	...	...	370,111	370,111	Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services	402,447	(32,336)	...	655,528
...	**1,851,000**	**...**	**2,806,889**	**4,657,889**	**Total—Contributions**	**4,673,941**	**(16,052)**	**...**	**5,819,021**
					Program Summary by Business Line				
...	182,000	...	918,000	1,100,000	Care	1,096,425	3,575	...	186,376
...	...	...	248,797	248,797	Custody	240,295	8,502	...	1,784,110
...	2,051,000	...	1,049,981	3,100,981	Reintegration	3,085,065	15,916	...	3,355,383
...	301,000	...	171,436	472,436	Corporate management	500,429	(27,993)	...	938,050
...	**2,534,000**	**...**	**2,388,214**	**4,922,214**	**Total Program**	**4,922,214**	**...**	**...**	**6,263,919**
					National Parole Board				
					Contributions				
					Conditional release				
...	35,000	...	...	35,000	Payments to not for profit organizations, community groups, or private organizations which support the mission and strategic priorities of the National Parole Board	19,200	15,800	...	16,800
...	**35,000**	**...**	**...**	**35,000**	**Total Program**	**19,200**	**15,800**	**...**	**16,800**
					Royal Canadian Mounted Police				
					Grants				
					Corporate infrastructure				
...	1,900	...	...	1,900	Royal Canadian Mounted Police Veterans Association	1,900	...	...	1,900
...	1,900	...	...	1,900	International Association of Chiefs of Police	1,900	...	...	1,900
...	1,000,000	535,000	...	1,535,000	Payments, in the nature of workers' compensation, to survivors of members of the Royal Canadian Mounted Police killed while on duty	1,501,833	33,167	...	909,930
...	28,000,000	...	(3,680,555)	24,319,445	(S) Pensions under the *Royal Canadian Mounted Police Pension Continuation Act*	24,319,445	...	...	15,797,406
...	11,000,000	10,600,000	(136,032)	21,463,968	(S) To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	21,463,968	...	...	15,676,245
...	100,000	...	(41,452)	58,548	(S) Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty	58,548	...	...	57,981
...	**40,103,800**	**11,135,000**	**(3,858,039)**	**47,380,761**	**Total—Grants**	**47,347,594**	**33,167**	**...**	**32,445,362**

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Contributions				
					National police services				
...	**386,080**	...	...	**386,080**	Contributions to non-Royal Canadian Mounted Police candidates attending Canadian Police College courses	**346,825**	**39,255**	...	**288,408**
					Program Summary by Business Line				
...	386,080	...	...	386,080	National police services	346,825	39,255	...	288,408
...	40,103,800	11,135,000	(3,858,039)	47,380,761	Corporate infrastructure	47,347,594	33,167	...	32,445,362
...	**40,489,880**	**11,135,000**	**(3,858,039)**	**47,766,841**	**Total Program**	**47,694,419**	**72,422**	...	**32,733,770**
...	**104,817,080**	**20,082,200**	**(18,344,825)**	**106,554,455**	**Total Ministry**	**102,087,345**	**4,467,110**	...	**84,056,428**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Correctional Service			
Budgetary (respendable revenues)			
Reintegration CORCAN	87,425,000	92,439,816	91,292,932
Non-budgetary (respendable receipts)			
Parolees' Loan Account	...	6,018	10,164
Total Program—			
Budgetary	**87,425,000**	**92,439,816**	**91,292,932**
Non-budgetary	**...**	**6,018**	**10,164**
Royal Canadian Mounted Police			
Budgetary (respendable revenues)			
Contract policing services	921,920,319	921,520,319	842,413,626
National police services	12,561,000	8,094,241	6,181,254
Corporate infrastructure	8,232,926	9,761,093	...
Total Program—Budgetary	**942,714,245**	**939,375,653**	**848,594,880**
Total Ministry—			
Budgetary	**1,030,139,245**	**1,031,815,469**	**939,887,812**
Non-budgetary	**...**	**6,018**	**10,164**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	...	235
Total tax revenues	**...**	**235**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	198,966	226,092
Adjustments to prior year's payables	...	13
	198,966	226,105
Sales of goods and services—		
Other fees and charges	2,770	517
Proceeds from the disposal of surplus Crown assets	2,563	4,649
Miscellaneous non-tax revenues	6,250	5,427
Total non-tax revenues	**210,549**	**236,698**
Total Department	**210,549**	**236,933**
Canadian Security Intelligence Service		
Tax revenues—		
Goods and services tax	...	22,967
Total tax revenues	**...**	**22,967**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	206,920	314,288
Adjustments to prior year's payables	8,312	81,707
	215,232	395,995
Sales of goods and services—		
Lease and use of public property	64,350	...
Services of a non-regulatory nature	2,667,325	...
Other fees and charges	348,758	...
	3,080,433	...

Revenues—*Continued*

	Current year	Previous year
	$	$
Proceeds from the disposal of surplus Crown assets	727,705	410,931
Miscellaneous non-tax revenues—		
Return on investments	22,739	...
Sundries	14,403	477,324
	37,142	477,324
Total non-tax revenues	**4,060,512**	**1,284,250**
Total Program	**4,060,512**	**1,307,217**
Correctional Service		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	508,841	1,633,731
Refund of expenditures pertaining to capital purchases	36,246	...
Adjustments to prior year's payables	1,864,005	540,354
	2,409,092	2,174,085
Sales of goods and services—		
Lease and use of public property—		
Rentals	15,004	92,229
Board and lodging—Inmates	865,558	815,027
	880,562	*907,256*
Services of a non-regulatory nature—		
Meal sales	15,627	...
Psychiatric services—Contracted	772,038	...
Inmate maintenance—Contracted (federal-provincial agreements)	1,719,418	...
Laundry service	810	...
Access to information fees	2,015	...
Inmate work projects	41,946	...
	2,551,854	...
Sales of goods and information products—		
Sale of manufactured products	8,460,072	8,639,953
CORCAN sales—		
Sale of manufactured products	92,228,849	...
Deferred revenues (CORCAN)	(92,439,816)	...
	8,249,105	*8,639,953*
Other fees and charges—		
Laundry service	...	1,200
Inmate maintenance—Contracted (federal-provincial agreements)	...	3,487,184
Psychiatric services—Contracted	...	463,742
Access to information fees	...	1,140
Sundries	210,966	...
	210,966	*3,953,266*
	11,892,487	13,500,475
Proceeds from the disposal of surplus Crown assets	710,193	604,807
Miscellaneous non-tax revenues—		
Fines and forfeitures	201,922	214,098
Provincial sales tax commissions	2,758	2,299
Telephone commissions	156,558	52,902
Claims for the Crown	15,713	17,608
Net gain on exchange	...	417
Meal sales	...	23,460
Sundries	151,078	194,457
	528,029	505,241
Total Program	**15,539,801**	**16,784,608**
National Parole Board		
Non-tax revenues—		
Refunds of previous years' expenditures	41,657	409
Sales of goods and services—		
Services of a non-regulatory nature	*1,052,962*	...
Sales of goods and information products	*170*	...
Other fees and charges—		
Pardon service fees	...	643,850
Sundries	...	2,024
	...	*645,874*
	1,053,132	645,874
Proceeds from the disposal of surplus Crown assets	33,284	9,725
Miscellaneous non-tax revenues	4,546	...
Total Program	**1,132,619**	**656,008**

Revenues—*Continued*

	Current year	Previous year
	$	$
Royal Canadian Mounted Police		
Tax revenues—		
Goods and services tax	...	851,429
Total tax revenues	**...**	**851,429**
Non-tax revenues—		
Return on investments—		
Other accounts—		
Loans and advances to persons posted abroad—		
Interest	14,543	5,919
Transfer of profit	(186,149)	(36,643)
	(171,606)	(30,724)
Refunds of previous years' expenditures—		
Repayment for services rendered to other government departments	231,504	210,052
Repayment for repairs to motor vehicles	26	149,629
Sundries	5,845,728	2,147,187
Adjustments to prior year's payables	10,477,690	3,625,072
	16,554,948	6,131,940
Sales of goods and services—		
Rights and privileges—		
Rental of public buildings and property	...	5,210,932
Paid parking	...	157,023
Sundries	...	1,281,205
	...	*6,649,160*
Services of a regulatory nature—		
Access to information	*9,559*	...
Services of a non-regulatory nature—		
Police services to local governments	(84,413,938)	...
Services to provincial and territorial governments	(152,712,714)	...
Other fees	1,179,452,360	...
License fees	3,248	...
Paid parking	116,746	...
Rental of residential buildings	5,466,582	...
Rental of non-residential buildings	11,000	...
Sale of kit and clothing to members	316,696	...
Sales of information products	65,516	...
Sales of other goods	1,512,124	...
Other services	1,712,070	...
Sundries	(936,011,457)	...
	15,518,233	...
Sales of goods and information products—		
Sale of kit and clothing to members	...	332,414
Royal Canadian Mounted Police Mess meals—		
Taxable cash sales	...	668,176
Non-taxable cash sales	...	507,382
Per-diem board Mess payments	...	157,836
Sale of ammunition to members	...	4,509
Sale—Accident report/photo	...	159,728
Sundry sales	...	27,757
	...	*1,857,802*
Other fees and charges—		
Access to information	...	2,392
Services to provincial and territorial governments	(3,588,541)	...
Operating expenses	675	...
Sundries	3,103,713	...
	(484,153)	*2,392*
	15,043,639	8,509,354
Proceeds from the disposal of surplus Crown assets	7,507,217	6,944,284
Miscellaneous non-tax revenues—		
Payment to Royal Canadian Mounted Police officers pension fund	...	10,803
Damage assessment against members—Motor vehicles	...	16,111
Sundries	...	33,267
	...	60,181
Total non-tax revenues	**38,934,198**	**21,615,035**
Total Program	**38,934,198**	**22,466,464**
Royal Canadian Mounted Police Public Complaints Commission		
Non-tax revenues—		
Refunds of previous years' expenditures	...	18,702
Total Program	**...**	**18,702**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Ministry Summary		
Tax revenues—		
Goods and services tax	...	874,631
Total tax revenues	...	874,631
Non-tax revenues—		
Return on investments	(171,606)	(30,724)
Refunds of previous years' expenditures	19,419,895	8,947,236
Sales of goods and services	31,072,461	22,656,220
Proceeds from the disposal of surplus Crown assets	8,980,962	7,974,396
Miscellaneous non-tax revenues	575,967	1,048,173
Total non-tax revenues	59,877,679	40,595,301
Total Ministry	**59,877,679**	**41,469,932**

SECTION 22

2001-2002

PUBLIC ACCOUNTS OF CANADA

Transport

Department
Canadian Transportation Agency
Civil Aviation Tribunal

CONTENTS

Page

Program objectives and business line descriptions.... 22.2
Ministry summary.... 22.4
Programs by business line.... 22.6
Transfer payments.... 22.7
Details of respendable amounts.... 22.11
Revenues.... 22.12

Department

Objectives

To ensure high standards for a safe transportation system through:

- a comprehensive and progressive regulatory framework and standards; and
- effective certification, monitoring, inspection and compliance programs.

To contribute to Canada's prosperity through:

- up-to-date policies;
- the removal of institutional and legislative barriers; and
- selective funding of key elements of the system.

To protect the physical environment by:

- evaluating the impacts of policy and regulatory decisions on the environment; and
- promoting and meeting environmental standards.

To work with partners and clients through:

- effective consultation on transportation initiatives; and
- the implementation and management of joint undertakings.

To strengthen our services by:

- understanding our clients' needs; and
- providing decision making as close as possible to the clients.

To provide a challenging and supportive work environment by:

- treating people with trust and respect;
- developing and implementing effective human resource strategies; and
- providing a reward and recognition system consistent with our values.

Business Line Descriptions

Policy

The Policy business line encompasses the development of transportation policies and legislative changes which contribute to an efficient and effective Canadian transportation system. Also included is the monitoring and analysis of the Canadian transportation system, annual reporting (*Canada Transportation Act*), economic studies, and program evaluations. Crown corporations funding and analysis is also provided.

Programs and divestiture

The Programs and divestiture business line negotiates for the divestiture of harbours, ports and airports to local interests; operates airports, harbours and ports until their transfer; operates federally-owned remote airports and remote harbours and ports; administers airport, port, highway and bridge subsidy programs; performs landlord and monitoring functions for the Department including for harbours, ports and airports and air navigation system sites; and administers an Environmental stewardship program for federal transportation assets.

Safety and security

The Safety and security business line develops national legislation, standards and regulations and implements monitoring, testing, inspection, education, research and development and subsidy programs to promote safety and security in the aviation, marine, rail and road modes and delivers aircraft services to government and other transportation bodies.

Departmental administration

The Departmental administration business line provides financial, administration, informatics, human resource, internal and external communication, legal and executive services to the Department.

Canadian Transportation Agency

Objectives

To contribute to the attainment of an efficient and accessible Canadian transportation system that serves the needs of shippers, carriers, travellers and other users.

Business Line Descriptions

Canadian Transportation Agency

The Canadian Transportation Agency program is responsible for processing matters that come under the jurisdiction of the *Canada Transportation Act* and other related legislation, as they affect the rail, air and marine activities within federal jurisdiction. It examines applications, hears complaints and conducts investigations. It administers various competitive access and dispute resolution provisions relating to matters between railways and other affected parties such as shippers, municipalities, utility companies, landowners and other railways. The Agency determines CN's and CP's respective annual revenue entitlement for western grain movements and whether or not each has exceeded it. It also undertakes statutory costing activities. It protects the interests of consumers and carriers by ensuring that air carriers operating to, from and within Canada meet certain minimum economic requirements. To this end, it administers an air carrier licensing system, international air agreements and international air tariffs. Consumers interests are also protected through an Air travel complaints program and a certificate of fitness system for railways. It is also responsible for ensuring that undue obstacles to the mobility of persons with disabilities are removed from federally regulated transportation services and facilities.

Civil Aviation Tribunal

Objectives

To provide the aviation community with the opportunity to have enforcement and licensing decisions of the Minister of Transport reviewed by an independent body.

Business Line Descriptions

Review and appeal hearings

Provides for the operation of an independent Civil Aviation Tribunal to respond to requests from the aviation community for review of enforcement and licensing decisions taken by the Minister of Transport under the *Aeronautics Act*; and to conduct hearings into such appeals. At the conclusion of a hearing, the Tribunal may confirm the Minister's decision, substitute its own decision, or refer the matter back to the Minister for reconsideration.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
...	131,005,000	...	...	131,005,000	1	Operating expenditures				
...	...	35,236,970	...	35,236,970	1a	Operating expenditures				
...	...	1	...	1	1b	Transfer of $23,446,148 from Transport Vote 5				
...	...	...	23,446,148	23,446,148		Transfer from: Vote 5				
...	...	...	508,050	508,050		TB Vote 10 [1]				
...	...	...	22,861,000	22,861,000		TB Vote 15 [1]				
...	131,005,000	35,236,971	46,815,198	213,057,169		Total—Vote 1	190,134,418	22,922,751	...	181,443,924
...	97,449,000	...	...	97,449,000	5	Capital expenditures				
...	...	55,800,000	...	55,800,000	5a	Capital expenditures				
...	...	...	(23,446,148)	(23,446,148)		Transfer to: Vote 1				
...	...	...	(11,873,852)	(11,873,852)		Vote 10				
...	97,449,000	55,800,000	(35,320,000)	117,929,000		Total—Vote 5	110,610,610	7,318,390	...	72,859,114
...	203,527,501	...	...	203,527,501	10	Grants and contributions				
...	...	162,765,490	...	162,765,490	10a	Grants and contributions				
...	...	3,263,148	...	3,263,148	10b	Transfer of $11,873,852 from Transport Vote 5, and $23,377,000 from Transport Vote 15				
...	...	...	11,873,852	11,873,852		Transfer from: Vote 5				
...	...	...	23,377,000	23,377,000		Vote 15				
...	203,527,501	166,028,638	35,250,852	404,806,991		Total—Vote 10	343,013,000	61,793,991	...	232,465,216
...	116,237,000	...	...	116,237,000	15	Payments to the Jacques Cartier and Champlain Bridges Inc.				
...	...	...	(23,377,000)	(23,377,000)		Transfer to Vote 10				
...	116,237,000	...	(23,377,000)	92,860,000		Total—Vote 15	92,860,000	...	...	33,846,765
...	36,347,000	...	...	36,347,000	20	Payments to Marine Atlantic Inc.				
...	...	...	437,000	437,000		Transfer from TB Vote 15 [1]				
...	36,347,000	...	437,000	36,784,000		Total—Vote 20	36,784,000	...	...	38,560,054
...	247,739,000	...	...	247,739,000	25	Payments to VIA Rail Canada Inc.				
...	...	61,900,000	...	61,900,000	25a	Payments to VIA Rail Canada Inc.				
...	...	...	562,000	562,000		Transfer from TB Vote 15 [1]				
...	247,739,000	61,900,000	562,000	310,201,000		Total—Vote 25	310,201,000	...	...	231,603,000
...	52,122	...	15,866	67,988	(S)	Minister of Transport—Salary and motor car allowance	67,988	...	...	51,597
...	4,000,000	...	(927,755)	3,072,245	(S)	Victoria Bridge, Montreal—Termination of tolls and rehabilitation work on the roadway portion of the bridge (Vote 107, *Appropriation Act No. 5, 1963)*	3,072,245	...	...	11,708,819

...	48,471,000	...	2,040,001	50,511,001	(S)	Contributions to employee benefit plans	50,511,001	...	...	54,317,000
...	1,577,000	...	(80,725)	1,496,275	(S)	Payments in respect of St. Lawrence Seaway agreements	1,496,275	...	...	2,473,879
...	48,400,000	...	(75,473)	48,324,527	(S)	Northumberland strait crossing subsidy payment	48,324,527	...	...	46,933,866
2,093,638	...	...	5,284,231	7,377,869	(S)	Spending of proceeds from the disposal of surplus Crown assets	6,341,538	...	1,036,331	9,452,500
...	...	...	120	120	(S)	Refunds of amounts credited to revenues in previous years	120	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	4,075
2,093,638	**934,804,623**	**318,965,609**	**30,624,315**	**1,286,488,185**		**Total Department—Budgetary**	**1,193,416,722**	**92,035,132**	**1,036,331**	**915,719,809**
						Canadian Transportation Agency				
...	21,236,000	...	...	21,236,000	30	Program expenditures				
...	...	935,950	...	935,950	30a	Program expenditures				
...	...	...	78,891	78,891		Transfer from: TB Vote 10 [1]				
...	...	...	1,279,000	1,279,000		TB Vote 15 [1]				
...	21,236,000	935,950	1,357,891	23,529,841		Total—Vote 30	22,603,607	926,234	...	20,554,659
...	3,035,000	...	128,000	3,163,000	(S)	Contributions to employee benefit plans	3,163,000	...	...	3,056,626
3,049	...	...	468	3,517	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	3,049	468	...
3,049	**24,271,000**	**935,950**	**1,486,359**	**26,696,358**		**Total Program—Budgetary**	**25,766,607**	**929,283**	**468**	**23,611,285**
						Civil Aviation Tribunal				
...	891,000	...	...	891,000	35	Program expenditures				
...	...	44,250	...	44,250	35a	Program expenditures				
...	...	233,520	...	233,520	35b	Program expenditures				
...	...	...	41,000	41,000		Transfer from TB Vote 15 [1]				
...	891,000	277,770	41,000	1,209,770		Total—Vote 35	1,044,625	165,145	...	1,020,244
...	101,000	...	...	101,000	(S)	Contributions to employee benefit plans	101,000	...	...	100,000
...	**992,000**	**277,770**	**41,000**	**1,310,770**		**Total Program—Budgetary**	**1,145,625**	**165,145**	**...**	**1,120,244**
2,096,687	**960,067,623**	**320,179,329**	**32,151,674**	**1,314,495,313**		**Total Ministry—Budgetary**	**1,220,328,954**	**93,129,560**	**1,036,799**	**940,451,338**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Policy	385,245,525	381,705,692	450,000	340,522	217,256,906	157,994,557	50,000	581,358	...	...	602,902,431	539,459,413
Programs and divestiture	198,234,209	183,881,217	40,224,000	36,203,123	214,052,233	213,968,146	282,747,433	278,405,919	...	...	169,763,009	155,646,567
Safety and security	361,236,084	356,661,754	63,323,000	60,875,855	24,894,624	22,447,069	56,328,140	59,838,391	...	...	393,125,568	380,146,287
Departmental administration	107,809,177	106,317,250	13,932,000	13,191,110	...	...	1,044,000	1,343,905	...	...	120,697,177	118,164,455
Sub-total	1,052,524,995	1,028,565,913	117,929,000	110,610,610	456,203,763	394,409,772	340,169,573	340,169,573	...	...	1,286,488,185	1,193,416,722
Revenues netted against expenditures	(340,169,573)	(340,169,573)	...	...	...	...	(340,169,573)	(340,169,573)	...	...	...	...
Total Department—Budgetary	**712,355,422**	**688,396,340**	**117,929,000**	**110,610,610**	**456,203,763**	**394,409,772**	**...**	**...**	**...**	**...**	**1,286,488,185**	**1,193,416,722**
Canadian Transportation Agency—Budgetary	**25,926,358**	**24,984,569**	**766,000**	**782,038**	**4,000**	**...**	**...**	**...**	**...**	**...**	**26,696,358**	**25,766,607**
Civil Aviation Tribunal												
Review and appeal hearings	1,310,770	1,145,625	...	...	...	...	...	...	...	...	1,310,770	1,145,625
Total Program—Budgetary	**1,310,770**	**1,145,625**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**1,310,770**	**1,145,625**
Total Ministry—Budgetary	**739,592,550**	**714,526,534**	**118,695,000**	**111,392,648**	**456,207,763**	**394,409,772**	**...**	**...**	**...**	**...**	**1,314,495,313**	**1,220,328,954**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Policy				
...	22,887,192	...	77,958	22,965,150	Grant to the province of British Columbia in respect of the provision of ferry and coastal freight and passenger services	22,953,695	11,455	...	22,548,300
...	...	152,000,000	6,500,000	158,500,000	Grants to Canadian airlines and specialty air operators, as payments of financial assistance in respect to losses incurred due to the temporary closure of Canadian air space as determined by the Minister of Transport	99,318,413	59,181,587	...	...
...	22,887,192	152,000,000	6,577,958	181,465,150		122,272,108	59,193,042	...	22,548,300
					Programs and divestiture				
...	...	3,263,148	16,536,852	19,800,000	Grants to Canadian airports, as payments of financial assistance in respect to heightened security and policing at airports, as determined by the Minister of Transport	19,800,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	36,300,000
...	...	3,263,148	16,536,852	19,800,000		19,800,000	...	...	36,300,000
					Safety and security				
...	...	...	100,000	100,000	Grant to the International Civil Aviation Organization	100,000	...	...	...
...	...	...	8,000,000	8,000,000	Grants to Canadian airlines to implement immediate improvements to airport pre-board screening practices, as determined by the Minister of Transport	7,589,033	410,967	...	...
...	...	...	2,800,000	2,800,000	Grants to Canadian airports for the installation of selected explosive detection systems	1,130,000	1,670,000	...	...
...	...	...	250,000	250,000	Grant to the International Civil Aviation Organization (ICAO) for the ICAO security oversight audit	250,000	...	...	100,000
...	...	...	...	...	Items not required for the current year	...	...	...	15,000
...	...	...	11,150,000	11,150,000		9,069,033	2,080,967	...	115,000
...	**22,887,192**	**155,263,148**	**34,264,810**	**212,415,150**	**Total—Grants**	**151,141,141**	**61,274,009**	**...**	**58,963,300**
					Contributions				
					Policy				
					Contributions for non-VIA Rail passenger services:				
...	...	...	2,000,000	2,000,000	Quebec North Shore & Labrador Railway	2,000,000	...	...	2,000,000
...	2,100,000	...	...	2,100,000	Algoma Central Railway Inc.	2,100,000	...	...	2,325,000
...	726,885	...	1,773,115	2,500,000	Ontario Northland Transportation Commission	2,500,000	...	...	2,500,000

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	7,898,000	...	...	7,898,000	Contributions for ferry and coastal passenger and freight services	7,895,000	3,000	...	7,286,472
...	20,100,200	...	(3,683,000)	16,417,200	Payment to the Canadian Wheat Board for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada	16,416,149	1,051	...	18,208,366
...	1,192,000	...	(141,168)	1,050,832	Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways	1,016,156	34,676	...	1,082,224
...	188,000	...	...	188,000	Transportation Association of Canada	181,945	6,055	...	191,145
...	600,000	...	...	600,000	Contribution to Canadian National Railways towards the Quebec bridge restoration program	600,000	...	...	600,000
					Ferry service operating agreements with NFL Holdings Ltd:				
...	1,590,275	...	(784,327)	805,948	Saint John-Digby service	805,948	...	...	981,575
...	1,500,000	...	18,776	1,518,776	Intelligent Transportation Systems—Deployment and Integration Plan	1,494,251	24,525	...	332,578
...	...	...	125,000	125,000	Intelligent Transportation Systems Society of Canada	125,000	...	...	187,500
...	...	...	34,000	34,000	Intelligent transportation systems outreach program	34,000	...	...	81,000
...	...	...	500,000	500,000	Contribution to the Toronto Waterfront Revitalization Corporation	500,000	...	...	...
...	...	...	54,000	54,000	Contribution to the St-Lawrence Seaway Management Corporation	54,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	184,664
...	35,895,360	...	(103,604)	35,791,756		35,722,449	69,307	...	35,960,524
					Programs and divestiture				
					Contributions for the operation of municipal or other airports:				
...	1,740,936	...	483,962	2,224,898	Original program	2,195,611	29,287	...	2,099,942
...	500,000	...	(450,000)	50,000	Non National Airport System airports under the National Airports Policy	50,000	...	...	1,115,000
...	35,000,000	...	8,314,090	43,314,090	Airports capital assistance program	43,314,019	71	...	38,591,374
...	758,200	...	1,185,617	1,943,817	Newfoundland—Construct runways and related facilities in Labrador (Davis Inlet, Charlottetown Square Island, Black Tickle, Paradise River, Fogo Island, Fox Harbour, Cartwright, Makkovik, Mary's Harbour, Nain, Rigolet, Port Hope Simpson, Postville, Hopedale and Williams Harbour)	1,938,237	5,580	...	...
					Contributions to provinces toward highway improvements to enhance overall efficiency and promote safety while encouraging, from a regional economic perspective, industrial development and tourism:				
...	20,000,000	...	(5,072,904)	14,927,096	New Brunswick	14,927,096	...	...	9,500,000

...	5,000,000	...	(807,291)	4,192,709	Outaouais Road Development Agreement	4,192,709	...	...	1,838,424
...	...	...	1	1	Nova Scotia	1	...	...	34,742
...	11,329,225	...	2,781,881	14,111,106	Newfoundland regional trunk roads	14,110,025	1,081	...	20,012,926
...	34,000,000	...	(215,757)	33,784,243	TransCanada Highway Agreement—Newfoundland	33,783,854	389	...	31,159,112
...	4,000,000	...	(927,755)	3,072,245	(S) Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal and for rehabilitation work on the roadway portion of the bridge	3,072,245	...	...	11,708,819
...	48,400,000	...	(75,473)	48,324,527	(S) Northumberland strait crossing subsidy payment	48,324,527	...	...	46,933,866
...	227,000	...	...	227,000	Contribution to the province of Prince Edward Island for policing services in respect of the Confederation Bridge	227,000	...	...	225,000
...	2,060,600	...	(2,060,600)	...	Contribution to the Thompson Regional Airport Authority for the cost associated with the rehabilitation of runway 05/23 of the Thompson airport	...	...	...	...
...	1,260,000	...	(1,260,000)	...	Contribution to the Sault Ste. Marie Airport Development Corporation for the cost associated with the rehabilitation of the runway 11-29 at the Sault Ste. Marie airport	...	...	...	...
...	1,170,000	...	(906,000)	264,000	Contribution to the Sudbury Airport Community Development Corporation for the cost associated with the improvements/ expansion of the Sudbury air terminal building	264,000	...	...	...
...	165,000	...	(165,000)	...	Contribution to the Val d'Or Regional Airport Authority for the cost associated with the demolition of the Q-92 hangar at the Val d'Or airport	...	...	...	...
...	18,622,163	10,000,000	(7,011,250)	21,610,913	Port Divestiture Fund	21,574,353	36,560	...	9,089,873
...	389,125	...	172,400	561,525	Sustainable Transportation Fund	561,401	124	...	289,475
...	...	450,000	(450,000)	...	Urban transportation showcase program	...	...	...	...
					Transition assistance program re: elimination of the Atlantic region freight subsidies:				
...	...	...	661,569	661,569	Nova Scotia	661,569	...	...	2,524,365
...	...	...	89,789	89,789	Quebec	89,789	...	...	21,148
...	...	...	2,697,600	2,697,600	Contribution to the City of North Bay towards the costs associated with the expansion or replacement of the North Bay air terminal	2,697,587	13	...	1,442,413
...	...	...	18,914	18,914	Provision of a financial contribution to the Hudson Bay Port Company, in consideration of the transfer of the Port of Churchill	18,914	...	...	...
					Special capital contributions:				
...	...	...	30,000	30,000	Thompson Airport	20,748	9,252	...	185,379
...	...	...	38,000	38,000	Stephenville Airport	36,570	1,430	...	1,858,369
...	...	...	110,300	110,300	Kapuskasing Airport	110,000	300	...	...
...	...	...	1,997,891	1,997,891	Strategic highway infrastructure program—Nova Scotia highways	1,997,891	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	2,642,584
...	184,622,249	10,450,000	(820,016)	194,252,233		194,168,146	84,087	...	181,272,811
					Safety and security				
...	4,443,000	...	(4,443,000)	...	National safety system upgrade	...	...	...	6,999,000
					National Safety Code:				
...	...	...	241,147	241,147	Newfoundland and Labrador	241,147	...	...	...
	...	...	201,947	201,947	Prince Edward Island	201,947	...	...	...
	...	...	413,627	413,627	Nova Scotia	413,627	...	...	...
	...	...	296,027	296,027	New Brunswick	296,027	...	...	...

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
	...	...	985,947	985,947	Quebec	985,947	...	...	...
	...	...	1,487,707	1,487,707	Ontario	1,487,707	...	...	...
	...	...	366,587	366,587	Manitoba	...	366,587	...	...
	...	...	386,187	386,187	Saskatchewan	386,187	...	...	...
	...	...	680,187	680,187	Alberta	680,187	...	...	...
	...	...	515,547	515,547	British Columbia	515,546	1	...	...
	...	...	174,507	174,507	Northwest Territories	174,507	...	...	...
	...	...	174,507	174,507	Yukon Territory	174,507	...	...	...
...	7,495,000	...	...	7,495,000	Payments in support of crossing improvements approved under the *Railway Safety Act*	7,495,000	...	...	7,494,118
...	200,000	...	...	200,000	Contributions to the Railway Association of Canada for Operation Lifesaver	200,000	...	...	200,000
...	384,700	...	(384,700)	...	Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	...	...	...	118,148
...	...	315,490	(315,490)	...	Freight efficiencies and technology program	...	...	...	...
...	...	...	125,700	125,700	Contribution to the Canadian Business Aircraft Association	125,700	...	...	100,000
...	12,522,700	315,490	906,434	13,744,624		13,378,036	366,588	...	14,911,266
...	**233,040,309**	**10,765,490**	**(17,186)**	**243,788,613**	**Total—Contributions**	**243,268,631**	**519,982**	...	**232,144,601**
					Departmental Summary by Business Line				
...	58,782,552	152,000,000	6,474,354	217,256,906	Policy	157,994,557	59,262,349	...	58,508,824
...	184,622,249	13,713,148	15,716,836	214,052,233	Programs and divestiture	213,968,146	84,087	...	217,572,811
...	12,522,700	315,490	12,056,434	24,894,624	Safety and security	22,447,069	2,447,555	...	15,026,266
...	**255,927,501**	**166,028,638**	**34,247,624**	**456,203,763**	**Total Department**	**394,409,772**	**61,793,991**	...	**291,107,901**
					Canadian Transportation Agency				
					Contributions				
...	4,000	...	...	4,000	Payments to the Canadian Transportation Research Forum	...	4,000	...	...
...	**4,000**	...	...	**4,000**	**Total Program**	...	**4,000**	...	...
...	**255,931,501**	**166,028,638**	**34,247,624**	**456,207,763**	**Total Ministry**	**394,409,772**	**61,797,991**	...	**291,107,901**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Policy			
International marketing	50,000	...	...
Air services forecast	...	262,463	321,671
Sundries	...	318,895	296,645
	50,000	581,358	618,316
Programs and divestiture			
Harbours and ports revenues (net of commissions)	14,264,822	14,264,822	11,178,378
Airports rentals	6,628,000	5,839,026	9,327,942
Airports concessions	2,471,000	1,692,894	4,312,634
Airports landing fees	5,704,000	4,438,519	9,451,263
Airports general terminal fees	4,302,000	2,895,607	5,625,073
Airports lease and chattle payments	248,270,611	248,270,611	219,272,701
Miscellaneous revenues and recoveries	1,107,000	1,004,440	1,608,340
	282,747,433	278,405,919	260,776,331
Safety and security			
Sales, rentals, licences and services	...	2,520,497	3,191,538
Aviation safety services	10,959,000	9,330,982	9,729,948
Revenues and recoveries from other government departments for aircraft services	30,576,000	31,018,099	24,632,722
Recoveries from Transportation Safety Board of Canada—Provision of flying services	...	537,189	451,751
Revenues and recoveries from research and development activities	4,775,140	5,204,157	2,444,207
NAV CANADA—Aircraft services	2,100,000	2,167,930	2,433,574
Road safety fees	350,000	...	353,389
Marine safety fees	7,374,000	7,591,013	9,188,225
Shortline rail inspections and other revenue	63,000	135,377	131,381
Miscellaneous revenues and recoveries	131,000	1,333,147	1,441,935
	56,328,140	59,838,391	53,998,670
Departmental administration			
Recoveries for training and computer services	464,000	234,344	778,628
Miscellaneous revenues and recoveries	...	182,266	249,314
Lease revenues and recoveries	580,000	927,295	912,589
	1,044,000	1,343,905	1,940,531
Total Ministry— Budgetary	**340,169,573**	**340,169,573**	**317,333,848**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	...	21,677,998
Total tax revenues	...	**21,677,998**
Non-tax revenues—		
Return on investments—(1)		
Loans, investments and advances—		
Canada Ports Corporation—		
Dividends	...	43,375
Interport Loan Fund—		
Transfer of surplus	...	36,402,209
Hamilton harbour commissioners	...	516
St. Lawrence Seaway Management Corporation	31,976	71,346
Montreal Port Authority—		
Other	...	3,194,349
Saint John Port Authority	248,415	254,613
Prince Rupert Port Authority	117,853	...
St. John's Port Authority	76,838	76,534
Halifax Port Authority	540,177	529,071
Trois-Rivières Port Authority	99,553	108,382
Vancouver Port Authority	3,844,502	294,048
Port Alberni Port Authority	53,790	61,107
Toronto Port Authority	547,361	136,155
Sept-Îles Port Authority	268,199	198,140
Quebec Port Authority	299,084	461,490
Montreal Port Authority	3,311,667	...
Thunder Bay Port Authority	75,155	43,160
Windsor Port Authority	28,870	45,814
Hamilton Port Authority	199,357	...
Nanaimo Port Authority	189,867	64,405
North Fraser Port Authority	111,486	27,097
Fraser River Port Authority	222,235	227,374
Belledune Port Authority	123,011	55,746
Saguenay Port Authority	44,390	69,265
	10,433,786	42,364,196
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,143,107	656,535
Adjustments to prior year's payables	4,432,539	15,192,605
	5,575,646	15,849,140
Sales of goods and services—		
Rights and privileges—		
Permit transport explosive	48,947	195,811
St. Lawrence Seaway Management Corporation	4,803,357	4,097,964
	4,852,304	*4,293,775*
Sales of goods and information products	...	*49,373*
Other fees and charges—		
Respendable user charges made and collected under various statutes	1,806,607	...
User charges made under departmental enabling statutes—		
User charges made under program specific statutes by departments	39,020,901	...
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the *Financial Administration Act*	14,476,169	...
Respendable amounts collected and credited either to votes or to restricted spending authorities (contra)	(50,612,372)	...
Respendable user charges made and collected under various statutes	279,172,497	...
User charges made under use of contracts—		
Respendable amounts collected and credited to votes or to restricted spending authority accounts (contra)	(289,557,201)	...
	(5,693,399)	...
	(841,095)	4,343,148
Proceeds from the disposal of surplus Crown assets	5,284,231	9,438,138
Miscellaneous non-tax revenues—		
Fines	1,168,662	626,474
Lease hopper cars—CN	8,296,756	6,907,600
Lease hopper cars—CP	3,230,419	5,538,072
Revenues CN repair hopper cars	444,297	1,023,135
Revenues CN for demurrage charges related to hopper cars	1,096,168	...
Revenues CP repair hopper cars	867,948	108,284
Proceeds from divestiture sale of real property	1,826,476	...
Sundries	395,864	609,391
	17,326,590	14,812,956
Total non-tax revenues	**37,779,158**	**86,807,578**
Total Department	**37,779,158**	**108,485,576**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Canadian Transportation Agency		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	4,225	3,246
Adjustments to prior year's payables	12,125,003	...
	12,129,228	3,246
Sales of goods and services—		
Rights and privileges	38	10
Sales of goods and information products—		
Proceeds from sales of orders and decisions	5,487	7,910
Other fees and charges—		
Charges to companies for services rendered	47	48
	5,572	7,968
Proceeds from the disposal of surplus Crown assets	468	3,049
Miscellaneous non-tax revenues	29,137	12,522
Total Program	**12,164,405**	**26,785**
Civil Aviation Tribunal		
Non-tax revenues—		
Refunds of previous years' expenditures	...	56
Total Program	...	**56**

	Current year	Previous year
	$	$
Ministry Summary		
Tax revenues—		
Goods and services tax	...	21,677,998
Total tax revenues	...	21,677,998
Non-tax revenues—		
Return on investments	10,433,786	42,364,196
Refunds of previous years' expenditures	17,704,874	15,852,442
Sales of goods and services	(835,523)	4,351,116
Proceeds from the disposal of surplus Crown assets	5,284,699	9,441,187
Miscellaneous non-tax revenues	17,355,727	14,825,478
Total non-tax revenues	49,943,563	86,834,419
Total Ministry	**49,943,563**	**108,512,417**

(1) Interest unless otherwise indicated.

SECTION 23

2001-2002

PUBLIC ACCOUNTS OF CANADA

Treasury Board

Secretariat

CONTENTS

Page

Program objectives and business line descriptions 23.2
Ministry summary 23.3
Programs by business line 23.5
Transfer payments 23.6
Details of respendable amounts 23.8
Revenues 23.8

Secretariat

Objectives

To support the Treasury Board as the government's management board in partnership with departments, agencies, Crown corporations and other central agencies, to achieve excellence in serving the Government, Parliament and Canadians.

Business Line Descriptions

Expenditure management and planning

The Secretariat supports the Treasury Board by providing analysis and advice related to the utilization and management of direct program expenditures encompassing three areas:

- operating and capital budgets of government departments and agencies;
- payments to dependent Crown corporations; and
- transfer payments to organizations, individuals and corporations.

Oversight of the remaining major statutory program spending is the responsibility of the Department of Finance Canada.

Comptrollership

The role of the Comptrollership business line is to provide strategic leadership to government departments, other central agencies and Treasury Board Secretariat (TBS) on all matters related to comptrollership. These include financial management, procurement and management of assets, internal audit and program evaluation, management of risk, results-based management, and reporting to Parliament (Estimates, supply bills and Public Accounts).

Service and innovation

The mandate of this business line is to lead government-wide initiatives to improve the delivery of government services to Canadians by:

- exercising leadership for service delivery improvement, innovation and organizational performance;
- developing and sharing knowledge, research, information and expertise on service and innovation; and
- facilitating the free flow of information and demonstrating a clear visual link between citizens and the Government of Canada's programs and services, and developing a common look and feel for all public access channels.

Information management and information technology

The goal of this business line is to provide strategic direction and leadership in leveraging information management and information technology to improve public access to government services and to meet public service renewal objectives.

Human resources management

TBS is responsible for providing strategic direction for the management of human resources in the public service; for fulfilling the employer responsibilities of the Treasury Board; for delivering certain corporate responsibilities, programs and initiatives; and for working with departments to improve the quality of human resources management and measure progress.

TBS corporate administration

The Secretariat's corporate administration includes the offices of the President, the Secretary–Comptroller General, and the Deputy Secretary, and provides executive and ministerial direction and advice, as well as legal, public affairs, financial, human resources, and administrative services.

Special projects/Infrastructure

Physical infrastructure investments that enhance the quality of Canada's environment, support long-term economic growth or improve community infrastructure, and that introduce best technologies, new approches and best practices, where feasible.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Secretariat				
...	97,748,000	...	...	97,748,000	1	Operating expenditures				
...	...	59,550,883	...	59,550,883	1a	Operating expenditures				
...	...	1	...	1	1b	Transfer of $1,310,775 from Treasury Board Vote 2				
...	...	...	1,310,775	1,310,775		Transfer from: Vote 2				
...	...	...	31,762,757	31,762,757		Vote 10				
...	...	...	4,824,000	4,824,000		Vote 15				
...	97,748,000	59,550,884	37,897,532	195,196,416		Total—Vote 1	183,428,502	11,767,914	...	160,334,039
...	22,110,000	...	...	22,110,000	2	Grants and contributions				
...	...	1,786,702	...	1,786,702	2a	Contributions				
...	...	...	(1,310,775)	(1,310,775)		Transfer to: Vote 1				
...	...	...	(874,225)	(874,225)		Vote 15				
...	22,110,000	1,786,702	(2,185,000)	21,711,702		Total—Vote 2	20,155,379	1,556,323	...	9,285,641
...	750,000,000	...	...	750,000,000	5	Government contingencies				
...	...	...	(188,189,069)	(188,189,069)		Transfers to other ministries				
...	750,000,000	...	(188,189,069)	561,810,931		Total—Vote 5	...	561,810,931	...	...
...	132,627,000	...	...	132,627,000	10	Government-wide initiatives				
...	...	26,367,049	...	26,367,049	10a	Government-wide initiatives				
...	...	...	(3,568,299)	(3,568,299)		Transfer to Vote 15				
...	...	...	(152,911,328)	(152,911,328)		Transfers to this and other ministries				
...	132,627,000	26,367,049	(156,479,627)	2,514,422		Total—Vote 10	...	2,514,422	...	...
...	...	382,281,000	...	382,281,000	15a	Compensation adjustments				
...	...	387,278,476	...	387,278,476	15b	Transfer of $874,225 from Treasury Board Vote 2, $3,568,299 from Treasury Board Vote 10, and $326,000 from Treasury Board Vote 20				
...	...	...	874,225	874,225		Transfer from: Vote 2				
...	...	...	3,568,299	3,568,299		Vote 10				
...	...	...	326,000	326,000		Vote 20				
...	...	...	(773,933,000)	(773,933,000)		Transfers to this and other ministries				
...	...	769,559,476	(769,164,476)	395,000		Total—Vote 15	...	395,000	...	...
...	1,061,202,000	...	...	1,061,202,000	20	Public service insurance				
...	...	5,084,000	...	5,084,000	20a	Public service insurance				
...	...	...	(326,000)	(326,000)		Transfer to Vote 15				
...	1,061,202,000	5,084,000	(326,000)	1,065,960,000		Total—Vote 20	988,482,144	77,477,856	...	956,656,253

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	52,122	...	15,866	67,988	(S)	President of the Treasury Board—Salary and motor car allowance	67,988	...	...	51,597
...	12,598,000	...	682,555	13,280,555	(S)	Contributions to employee benefit plans	13,280,555	...	...	27,189,000
...	40,000	...	(78)	39,922	(S)	*Public Service Pension Adjustment Act*	39,922	...	...	50,368
...	...	...	4,700,000	4,700,000	(S)	*Special Retirement Arrangements Act*	4,700,000	...	...	...
...	...	...	55,496,449	55,496,449	(S)	Payments for the pay equity settlement pursuant to section 30 of the *Crown Liability and Proceedings Act*	55,496,449	...	...	3,020,925,593
...	...	...	287,981,707	287,981,707	(S)	Unallocated employer contributions made under the *Public Service Superannuation Act* and other retirement acts and the *Employment Insurance Act*	287,981,707	...	...	13,754,272
...	...	...	3,911	3,911	(S)	Court awards	3,911	...	...	132,823
...	...	...	218,541	218,541	(S)	Refunds of amounts credited to revenues in previous years	218,541	...	...	32,764
8,287	...	...	...	8,287	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	8,287	...	...
8,287	**2,076,377,122**	**862,348,111**	**(729,347,689)**	**2,209,385,831**		**Total Ministry—Budgetary**	**1,553,855,098**	**655,530,733**	**...**	**4,188,412,350**[1]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] The Leadership Network repealed (P.C. 2001-615) and is now part of Treasury Board Secretariat. Therefore, the previous year's amounts have been restated by $9,822,130.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Secretariat												
Expenditure management and planning	580,077,088	17,576,971	343,335	343,335	...	...	...	...	...	...	580,420,423	17,920,306
Comptrollership	26,198,272	26,612,970	371,525	371,525	...	...	100,000	...	...	...	26,469,797	26,984,495
Service and innovation	10,843,078	10,776,711	94,157	94,157	...	...	...	...	...	...	10,937,235	10,870,868
Information management and information technology	37,448,774	35,052,461	723,837	723,837	10,000	...	500,000	...	...	...	37,682,611	35,776,298
Human resources management	1,603,725,764	1,535,205,109	1,740,045	1,740,045	18,966,835	18,011,500	119,954,000	138,352,009	...	...	1,504,478,644	1,416,604,645
TBS corporate administration	39,746,251	36,565,205	1,639,787	1,639,787	...	...	...	...	...	...	41,386,038	38,204,992
Special programs—Infrastructure Canada Program	4,897,420	4,970,819	11,961	11,961	3,101,702	2,510,714	...	...	...	...	8,011,083	7,493,494
Sub-total	2,302,936,647	1,666,760,246	4,924,647	4,924,647	22,078,537	20,522,214	120,554,000	138,352,009	...	...	2,209,385,831	1,553,855,098
Revenues netted against expenditures	(120,554,000)	(138,352,009)	...	...	...	...	(120,554,000)	(138,352,009)	...	...	...	...
Total Ministry—Budgetary	**2,182,382,647**	**1,528,408,237**	**4,924,647**	**4,924,647**	**22,078,537**	**20,522,214**	**...**	**...**	**...**	**...**	**2,209,385,831**	**1,553,855,098**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Secretariat				
					Grants				
					Comptrollership				
...	...	...	...	...	Items not required for the current year	...	...	...	75,000
					Service and innovation				
...	...	...	...	...	Items not required for the current year	...	...	...	50,000
					Human resources management				
...	298,000	...	(298,000)	...	Payments, in the nature of Workers' Compensation, in accordance with the Public Service Income Benefit Plan for survivors of employees slain on duty	...	...	...	...
...	2,000	...	(2,000)	...	Special Indemnity Plan for spouses of Canadian Forces attachés	...	...	...	...
...	40,000	...	(40,000)	...	(S) *Public Service Pension Adjustment Act*	...	...	...	...
...	340,000	...	(340,000)	...		...	...	...	...
...	**340,000**	**...**	**(340,000)**	**...**	**Total—Grants**	**...**	**...**	**...**	**125,000**
					Contributions				
					Information management and information technology				
...	10,000	...	...	10,000	Contribution to the Canadian Standards Association	...	10,000	...	10,000
					Human resources management				
...	18,600,000	...	...	18,600,000	Youth internship program	17,644,665	955,335	...	8,754,594
...	...	...	...	...	Items not required for the current year	...	...	...	50,000
...	18,600,000	...	...	18,600,000		17,644,665	955,335	...	8,804,594
					Special programs—Infrastructure Canada Program				
...	3,500,000	1,786,702	(2,185,000)	3,101,702	Federation of Canadian municipalities to develop the National Guide to sustainable municipal infrastructure	2,510,714	590,988	...	346,048
...	**22,110,000**	**1,786,702**	**(2,185,000)**	**21,711,702**	**Total—Contributions**	**20,155,379**	**1,556,323**	**...**	**9,160,642**
					Other transfer payments				
					Human resources management				
...	...	...	322,961	322,961	Payments, in the nature of Workers' Compensation, in accordance with the Public Service Income Benefit Plan for survivors of employees slain on duty	322,961	...	...	264,964
...	...	...	3,952	3,952	Special Indemnity Plan for spouses of Canadian Forces attachés	3,952	...	...	1,449

...	...	...	39,922	39,922	(S) *Public Service Pension Adjustment Act*	39,922	...	...	50,368
...	**...**	**...**	**366,835**	**366,835**	**Total—Other transfer payments**	**366,835**	**...**	**...**	**316,781**
					Ministry Summary by Business Line				
...	...	...	...	...	Comptrollership	...	...	...	75,000
...	...	...	...	...	Service and innovation	...	...	...	50,000
...	10,000	...	...	10,000	Information management and information technology	...	10,000	...	10,000
...	18,940,000	...	26,835	18,966,835	Human resources management	18,011,500	955,335	...	9,121,375
...	3,500,000	1,786,702	(2,185,000)	3,101,702	Special programs—Infrastructure Canada Program	2,510,714	590,988	...	346,048
...	**22,450,000**	**1,786,702**	**(2,158,165)**	**22,078,537**	**Total Ministry**	**20,522,214**	**1,556,323**	**...**	**9,602,423**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Secretariat			
Budgetary (respendable revenues)			
Expenditure management and planning	...	...	13,730
Comptrollership	100,000	...	34,109
Service and innovation	...	...	242,469
Information management and information technology	500,000	...	124,120
Human resources management	119,954,000	138,352,009	71,710,110
TBS corporate administration	...	...	27,344
Total Ministry— Budgetary	**120,554,000**	**138,352,009**	**72,151,882**

Revenues

	Current year	Previous year
	$	$
Secretariat		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of salaries, goods and services	191,903	560,777
Adjustments to prior year's payables	1,004,956	3,373,312
	1,196,859	3,934,089
Sales of goods and services—		
Other fees and charges—		
Access to information requests	4,260	927
Proceeds from the disposal of surplus Crown assets	...	8,287
Miscellaneous non-tax revenues—		
Parking fees	8,510,215	8,164,114
Recovery of employee benefits	299,057	185,998
Disciplinary penalties	65,488	16,500
Revenues pursuant to the *Access to Information Act* and *Privacy Act*	...	35
Sundries	4,583,180	76,723
	13,457,940	8,443,370
Total Ministry	**14,659,059**	**12,386,673**(1)

---

(1) The Leadership Network repealed (P.C. 2001-615) and is now part of Treasury Board Secretariat. Therefore, the previous year's amounts have been restated by $149,142.

SECTION 24

2001-2002

PUBLIC ACCOUNTS OF CANADA

Veterans Affairs

Department

CONTENTS

Page

Program objectives and business line descriptions 24.2
Ministry summary 24.3
Programs by business line 24.5
Transfer payments 24.6
Details of respendable amounts 24.8
Revenues 24.8

Department

Veterans Affairs Program

Objectives

Contribute to the financial, physical and social health and well-being of veterans and other eligible clients in recognition of the sacrifices they made while serving their country, and to keep the memory of these sacrifices alive for all Canadians.

Business Line Descriptions

Benefits and services

The Benefits and services business line consists of four constituent service lines: Pensions and allowances, Pensions advocacy, Health care, and Commemoration. These service lines provide, in a fair and timely manner, compensation for hardships arising from disabilities and lost economic opportunities, professional legal representation, the delivery of innovative health and social programs and programs aimed at recognizing and honouring the achievements and sacrifices of portfolio client groups.

Corporate administration

The Corporate administration business line is composed of the following corporate functions: Offices of the Minister, the Deputy Minister, the Associate Deputy Minister, the Assistant Deputy Minister Corporate Services, Conflict Resolution, and Access to Information and Privacy; as well as executive secretariat services (including legislation and regulation), communications, corporate planning, finance (including property management functions), human resources, information management, management support services, audit and evaluation, and security services. These functions provide the corporate management and administrative support which enables the organization to set direction, manage change and assess performance.

Veterans Review and Appeal Board Program

Objectives

Provide clients with full opportunity to request review and appeal hearings to ensure a fair adjudicative process for disability pension and War Veterans Allowance claims.

Business Line Descriptions

Veterans Review and Appeal Board

The Veterans Review and Appeal Board (VRAB) is an independent quasi-judicial agency adjudicating reviews and appeals of pensions as well as appeals of War Veterans Allowance cases.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
						Veterans Affairs Program				
...	549,870,000	...	...	549,870,000	1	Operating expenditures				
...	...	77,008,431	...	77,008,431	1a	Transfer of $588,100 from Veterans Affairs Vote 10				
...	...	9,131,225	...	9,131,225	1b	Operating expenditures				
...	...	...	588,100	588,100		Transfer from: Vote 10				
...	...	...	1,489,400	1,489,400		TB Vote 10 (1)				
...	...	...	14,263,000	14,263,000		TB Vote 15 (1)				
...	549,870,000	86,139,656	16,340,500	652,350,156		Total—Vote 1	648,051,668	4,298,488	...	602,901,229
...	1,513,848,000	...	...	1,513,848,000	5	Grants and contributions				
...	...	54,957,500	...	54,957,500	5b	Grants				
...	1,513,848,000	54,957,500	...	1,568,805,500		Total—Vote 5	1,557,083,965	11,721,535	...	1,462,514,541
...	52,122	...	15,593	67,715	(S)	Minister of Veterans Affairs—Salary and motor car allowances	67,715	...	...	51,597
...	12,000	...	(12,000)	...	(S)	Re-establishment credits under section 8, and repayments under section 15 of the *War Service Grants Act* of compensating adjustments made in accordance with the terms of the *Veterans' Land Act*	...	...	...	532
...	10,000	...	(6,971)	3,029	(S)	Returned soldiers insurance actuarial liability adjustment (*The Returned Soldiers' Insurance Act*)	3,029	...	...	...
...	175,000	...	182,327	357,327	(S)	Veterans insurance actuarial liability adjustment (*Veterans Insurance Act*)	357,327	...	...	125,847
...	29,243,000	...	1,231,000	30,474,000	(S)	Contributions to employee benefit plans	30,474,000	...	...	32,940,000
5,202	...	..	175,661	180,863	(S)	Spending of proceeds from the disposal of surplus Crown assets	177,589	...	3,274	90,758
...	...	...	42,324	42,324	(S)	Refunds of amounts credited to revenues in previous years	42,324	...	...	6,822
...	...	...	...	...		Appropriations not required for the current year	...	...	...	2,478
5,202	2,093,210,122	141,097,156	17,968,434	2,252,280,914		Total budgetary	2,236,257,617	16,020,023	3,274	2,098,633,804

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
604,423,114	...	...	...	604,423,114	(S)	(L) Loans to the Veterans' Land Act Fund pursuant to the *Veterans' Land Act*, Parts I, II and III as amended by Vote L55, *Appropriation Act No. 3, 1970*. Limit $605,000,000 (Net)	(413,859)	...	604,836,973	(691,283)
						Total Program—				
5,202	**2,093,210,122**	**141,097,156**	**17,968,434**	**2,252,280,914**		**Budgetary**	**2,236,257,617**	**16,020,023**	**3,274**	**2,098,633,804**
604,423,114	**...**	**...**	**...**	**604,423,114**		**Non-budgetary**	**(413,859)**	**...**	**604,836,973**	**(691,283)**
						Veterans Review and Appeal Board Program				
...	8,975,000	...	...	8,975,000	10	Program expenditures				
...	...	...	320,000	320,000		Transfer from TB Vote 15 (1)				
...	...	...	(588,100)	(588,100)		Transfer to Vote 1				
...	8,975,000	...	(268,100)	8,706,900		Total—Vote 10	8,569,039	137,861	...	8,340,124
...	1,611,000	...	68,000	1,679,000	(S)	Contributions to employee benefit plans	1,679,000	...	...	1,647,000
...	**10,586,000**	**...**	**(200,100)**	**10,385,900**		**Total Program—Budgetary**	**10,248,039**	**137,861**	**...**	**9,987,124**
						Total Ministry—				
5,202	**2,103,796,122**	**141,097,156**	**17,768,334**	**2,262,666,814**		**Budgetary**	**2,246,505,656**	**16,157,884**	**3,274**	**2,108,620,928**
604,423,114	**...**	**...**	**...**	**604,423,114**		**Non-budgetary**	**(413,859)**	**...**	**604,836,973**	**(691,283)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Veterans Affairs Program												
Benefits and services	585,095,626	583,675,450	4,700,000	3,815,829	1,569,165,856	1,557,444,321	...	...	...	...	2,158,961,482	2,144,935,600
Corporate administration—												
Budgetary	91,819,432	90,279,765	1,500,000	1,042,252	...	...	...	...	...	...	93,319,432	91,322,017
Non-budgetary	...	...	...	...	...	...	...	...	604,423,114	(413,859)	604,423,114	(413,859)
Total Program—												
Budgetary	**676,915,058**	**673,955,215**	**6,200,000**	**4,858,081**	**1,569,165,856**	**1,557,444,321**	...	...	...	...	**2,252,280,914**	**2,236,257,617**
Non-budgetary	...	...	...	...	...	...	...	...	**604,423,114**	**(413,859)**	**604,423,114**	**(413,859)**
Veterans Review and Appeal Board Program—												
Budgetary	**10,385,900**	**10,248,039**	...	...	...	...	...	...	...	...	**10,385,900**	**10,248,039**
Total Ministry—												
Budgetary	**687,300,958**	**684,203,254**	**6,200,000**	**4,858,081**	**1,569,165,856**	**1,557,444,321**	...	...	...	...	**2,262,666,814**	**2,246,505,656**
Non-budgetary	...	...	...	...	...	...	...	...	**604,423,114**	**(413,859)**	**604,423,114**	**(413,859)**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Veterans Affairs Program				
					Grants				
					Benefits and services				
...	1,500,000	...	...	1,500,000	Treatment and related allowances	1,074,183	425,817	...	1,034,803
...	1,282,880,000	52,120,000	...	1,335,000,000	Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC45/8848 of November 22, 1944, which shall be subject to the *Pension Act*; for compensation for former prisoners of war under the *Pension Act*, and Newfoundland special awards	1,332,573,534	2,426,466	...	1,244,731,239
...	750,000	...	...	750,000	Payments under the Flying Accidents Compensation regulations	654,310	95,690	...	604,826
...	71,000	...	...	71,000	Payments of gallantry awards	45,385	25,615	...	10,671
...	31,500,000	...	...	31,500,000	War veterans allowances and civilian war allowances	31,444,400	55,600	...	34,125,126
...	1,985,000	...	(215,000)	1,770,000	Assistance in accordance with the provisions of the Assistance Fund regulations	831,267	938,733	...	881,348
...	1,000	...	...	1,000	Canadian Veterans Association of the United Kingdom	...	1,000	...	1,000
					Other benefits:				
...	5,000	...	55,000	60,000	Children of deceased veterans education assistance	60,000	...	...	617
...	10,000	...	...	10,000	University and vocational training	1,755	8,245	...	10,823
...	390,000	...	160,000	550,000	Assistance to Canadian veterans—Overseas district	442,066	107,934	...	312,558
...	2,000	...	...	2,000	Repayment under subsection (3) of section 10 of the *Veterans Rehabilitation Act*	...	2,000	...	...
...	16,319,000	...	(2,500,000)	13,819,000	Last Post Fund	12,075,000	1,744,000	...	11,400,000
...	7,648,000	...	...	7,648,000	Commonwealth War Graves Commission	6,650,590	997,410	...	6,610,472
...	70,000	...	...	70,000	United Nations Memorial Cemetery in Korea	6,674	63,326	...	49,502
...	10,000	...	(6,971)	3,029	(S) Returned soldiers insurance actuarial liability adjustment	3,029	...	...	...
...	175,000	...	182,327	357,327	(S) Veterans insurance actuarial liability adjustment	357,327	...	...	125,847
...	1,343,316,000	52,120,000	(2,324,644)	1,393,111,356		1,386,219,520	6,891,836	...	1,299,898,832

					Corporate administration				
					Payments under the *War Service Grants* *Act*:				
...	2,000	...	(2,000)	...	(S) Re-establishment credits under section 8	...	...	...	532
...	10,000	...	(10,000)	...	(S) Repayments under section 15 for compensating adjustments made in accordance with the terms of the *Veterans' Land Act*	...	...	...	...
...	12,000	...	(12,000)	...		...	...	...	532
...	**1,343,328,000**	**52,120,000**	**(2,336,644)**	**1,393,111,356**	**Total—Grants**	**1,386,219,520**	**6,891,836**	**...**	**1,299,899,364**
					Contributions				
					Benefits and services				
...	170,700,000	2,800,000	2,500,000	176,000,000	Contributions to veterans, under the Veterans independence program, to assist in defraying costs of extended health care not covered by provincial health programs	171,206,436	4,793,564	...	162,658,172
...	17,000	...	...	17,000	Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals	...	17,000	...	83,384
...	...	37,500	...	37,500	Contributions under the Partnerships Contribution Program, to organizations, institutions and other levels of government, in support of projects related to the health and well-being of the veteran population, and commemoration activities and events	18,365	19,135	...	...
...	**170,717,000**	**2,837,500**	**2,500,000**	**176,054,500**	**Total—Contributions**	**171,224,801**	**4,829,699**	**...**	**162,741,556**
					Program Summary by Business Line				
...	1,514,033,000	54,957,500	175,356	1,569,165,856	Benefits and services	1,557,444,321	11,721,535	...	1,462,640,388
...	12,000	...	(12,000)	...	Corporate administration	...	...	...	532
...	**1,514,045,000**	**54,957,500**	**163,356**	**1,569,165,856**	**Total Program**	**1,557,444,321**	**11,721,535**	**...**	**1,462,640,920**
...	**1,514,045,000**	**54,957,500**	**163,356**	**1,569,165,856**	**Total Ministry**	**1,557,444,321**	**11,721,535**	**...**	**1,462,640,920**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Veterans Affairs Program			
Non-budgetary (respendable receipts)			
Veterans' Land Act Fund—			
Advances			
Repayment of loans	...	413,859	691,283
Total Ministry—			
Non-budgetary	**...**	**413,859**	**691,283**

Revenues

	Current year	Previous year
	$	$
Department		
Veterans Affairs Program		
Tax revenues—		
Goods and services tax	...	29,298
Total tax revenues	**...**	**29,298**
Non-tax revenues—		
Return on investments—(1)		
Loans, investments and advances—		
Veterans' Land Act Fund—		
Advances	4,599	7,167
Refunds of previous years' expenditures—		
War veterans allowance	589,006	445,359
Pensions	2,005,967	1,140,731
Other grants and contributions	285,321	384,893
Refunds of operating and maintenance funds	2,609,748	388,604
Recovery of losses of money	2,000	12,294
Adjustments to prior year's payables	2,961,819	2,886,583
	8,453,861	5,258,464
Sales of goods and services—		
Services of a non-regulatory nature—		
Provincial hospital insurance plans for in-patient hospital services	18,709,483	18,220,980
Other in-patient hospital services	5,432,678	5,804,513
Medical services	3,983	3,885
Meals	313,507	296,488
	24,459,651	*24,325,866*
Sales of goods and information products	*1,325*	*2,161*
Other fees and charges—		
Interest on overdue accounts receivable	*17,602*	...
	24,478,578	24,328,027
Proceeds from the disposal of surplus Crown assets	175,661	94,579

Revenues—*Concluded*

	Current year	Previous year
	$	$
Miscellaneous non-tax revenues—		
Recovery of pensions from foreign governments	3,667,720	3,825,670
Rental of space in hospitals	87,843	60,227
Medals and decorations	...	75,919
Gifts to the Crown	385	...
Gains on foreign exchange	1,134	...
Sundries	99,140	18,398
	3,856,222	3,980,214
Total non-tax revenues	**36,968,921**	**33,668,451**
Total Ministry	**36,968,921**	**33,697,749**

(1) Interest unless otherwise indicated.

SECTION 25

2001-2002

PUBLIC ACCOUNTS OF CANADA

Index

A

ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES, *see Volume I, Section 5*

ACCOUNTS RECEIVABLE, *see Volume II (Part II), Section 4*

ACQUISITION OF LAND, BUILDINGS AND WORKS, *see Volume II (Part II), Section 6*

ACQUISITON OF MACHINERY AND EQUIPMENT, *see Volume II (Part II), Section 7*

Administration Program (Indian Affairs and Northern Development), 13

AGRICULTURE AND AGRI-FOOD, 2

Atlantic Canada Opportunities Agency, 14

Atomic Energy of Canada Limited, 17

Auditor General, 7

Authorities available from previous years, 1.74

Authorities for the spending of proceeds from the disposal of surplus Crown assets, 1.85

Authorities granted by statutes other than Appropriation Acts, 1.62

Authorities granted in current year Appropriation Acts, 1.39

B

Business Development Bank of Canada, 14

Business Line Description, Program objective and—*See related ministerial section*

C

Canada Council for the Arts, 4

CANADA CUSTOMS AND REVENUE AGENCY, 3

Canada Deposit Insurance Corporation, 7

Canada Industrial Relations Board, 12

Canada Mortgage and Housing Corporation, 20

Canada Post Corporation, 20

Canadian Artists and Producers Professional Relations Tribunal, 12

C—*Continued*

Canadian Broadcasting Corporation, 4

Canadian Centre for Management Development, 19

Canadian Centre for Occupational Health and Safety, 12

Canadian Commercial Corporation, 9

Canadian Dairy Commission, 2

Canadian Environmental Assessment Agency, 6

Canadian Film Development Corporation, 4

Canadian Food Inspection Agency, 2

Canadian Forces Grievance Board, 16

Canadian Grain Commission, 2

CANADIAN HERITAGE, 4

Canadian Human Rights Commission, 15

Canadian Human Rights Tribunal, 15

Canadian Institutes of Health Research, 11

Canadian Intergovernmental Conference Secretariat, 19

Canadian International Development Agency, 9

Canadian International Trade Tribunal, 7

Canadian Museum of Civilization, 4

Canadian Museum of Nature, 4

Canadian Nuclear Safety Commission, 17

Canadian Polar Commission, 13

Canadian Radio-television and Telecommunications Commission, 4

Canadian Security Intelligence Service, 21

Canadian Space Agency, 14

Canadian Tourism Commission, 14

Canadian Transportation Accident Investigation and Safety Board, 19

Canadian Transportation Agency, 22

Cape Breton Development Corporation, 17

CASH AND ACCOUNTS RECEIVABLE, *see Volume I, Section 7*

Chief Electoral Officer, 19

C—*Concluded*

CITIZENSHIP AND IMMIGRATION, 5

Civil Aviation Tribunal, 22

Commissioner for Federal Judicial Affairs, 15

Commissioner of Official Languages, 19

Communication Canada, 20

Competition Tribunal, 14

CONSOLIDATED ACCOUNTS, *see Volume I, Section 4*

Copyright Board, 14

Correctional Service, 21

Crown Corporations Program, 20

D

Details of other program expenditures of other ministries, 1.11

Details of other transfer payments, 1.10

Details of respendable amounts—*See related ministerial section*

E

Economic Development Agency of Canada for the Regions of Quebec, 14

Economic, Social and Financial Policies Program, 7

Enterprise Cape Breton Corporation, 14

ENVIRONMENT, 6

Export Development Canada, 9

F

Farm Credit Canada, 2

Federal Court of Canada, 15

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS, *see Volume II (Part II), Section 11*

Federal-Provincial Transfers Program, 7

FINANCE, 7

Financial Consumer Agency of Canada, 7

F—*Concluded*

FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS, *see Volume II (Part II), Section 2*

FINANCIAL STATEMENTS OF REVOLVING FUNDS, *see Volume II (Part II), Section 1*

FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA AND REPORTS AND OBSERVATIONS OF THE AUDITOR GENERAL, *see Volume I, Section 1*

FINANCIAL STATEMENTS—OTHER INFORMATION RELATED TO THE, *see Volume I, Section 10*

Financial Transactions and Reports Analysis Centre of Canada, 7

FISHERIES AND OCEANS, 8

FOREIGN AFFAIRS AND INTERNATIONAL TRADE, 9

FOREIGN EXCHANGE ACCOUNTS, *see Volume I, Section 8*

Freshwater Fish Marketing Corporation, 8

G

Government Services Program, 20

GOVERNOR GENERAL, 10

H

Hazardous Materials Information Review Commission, 11

HEALTH, 11

House of Commons, 18

HUMAN RESOURCES DEVELOPMENT, 12

I

Immigration and Refugee Board of Canada, 5

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT, 13

Indian and Inuit Affairs Program, 13

INDUSTRY, 14

INTEREST-BEARING DEBT, *see Volume I, Section 6*

International Development Research Centre, 9

International Joint Commission, 9

J

JUSTICE, 15

L

Law Commission of Canada, 15

Leadership Network, The, 19

Library of Parliament, 18

LOANS, INVESTMENTS AND ADVANCES, *see Volume I, Section 9*

M

Military Police Complaints Commission, 16

Millennium Bureau of Canada, 19

Ministerial expenditures by standard object, 1.12

Ministerial expenditures by type, 1.4

Ministerial revenues, 1.20

Ministry summary (of source and disposition of authorities)—*See related ministerial section*

N

NAFTA Secretariat, Canadian Section, 9

National Archives of Canada, 4

National Arts Centre Corporation, 4

National Battlefields Commission, 4

National Capital Commission, 4

NATIONAL DEFENCE, 16

National Energy Board, 17

National Film Board, 4

National Gallery of Canada, 4

National Library, 4

National Museum of Science and Technology, 4

National Parole Board, 21

National Research Council of Canada, 14

National Round Table on the Environment and the Economy, 19

N—*Concluded*

NATURAL RESOURCES, 17

Natural Sciences and Engineering Research Council, 14

Non-lapsing authorities granted/repealed in the current year, 1.82

Northern Affairs Program, 13

Northern Pipeline Agency, 9

O

Office of Indian Residential Schools Resolution of Canada, 19

Office of the Correctional Investigator, 21

Office of the Information Commissioner of Canada Program, 15

Office of the Privacy Commissioner of Canada Program, 15

Office of the Superintendent of Financial Institutions, 7

Offices of the Information and Privacy Commissioners of Canada, 15

OTHER GOVERNMENT-WIDE INFORMATION, *see Volume II (Part II), Section 12*

OTHER INFORMATION RELATED TO THE FINANCIAL STATEMENTS, *see Volume I, Section 10*

OTHER MISCELLANEOUS INFORMATION, *see Volume II (Part II), Section 13*

P

Parks Canada Agency, 4

PARLIAMENT, 18

Patented Medicine Prices Review Board, 11

PAYMENTS OF CLAIMS AGAINST THE CROWN, EX GRATIA PAYMENTS AND COURT AWARDS, *see Volume II (Part II), Section 10*

PRIVY COUNCIL, 19

PROFESSIONAL AND SPECIAL SERVICES, *see Volume II (Part II), Section 5*

Program objectives and business line descriptions—*See related ministerial section*

P —*Concluded*

Programs by bysiness line—*See related ministerial section*

PUBLIC DEBT CHARGES, *see Volume II (Part II), Section 9*

Public Debt Program, 7

Public Service Commission, 4

Public Service Staff Relations Board, 19

PUBLIC WORKS AND GOVERNMENT SERVICES, 20

R

Recapitulation of external expenditures by standard object, 1.19

Recapitulation of external expenditures by type, 1.9

Recapitulation of external revenues by main classification, 1.25

Revenues—*See related ministerial section*

REVENUES, EXPENDITURES AND ACCUMULATED DEFICIT, *see Volume I, Section 3*

Royal Canadian Mint, 20

Royal Canadian Mounted Police, 21

Royal Canadian Mounted Police External Review Committee, 21

Royal Canadian Mounted Police Public Complaints Commission, 21

S

Security Intelligence Review Committee, 19

Senate, The, 18

Social Sciences and Humanities Research Council, 14

SOLICITOR GENERAL, 21

Source and disposition of authorities by type (voted and statutory), 1.34

Source and disposition of budgetary authorities by ministry, 1.27

Source and disposition of non-budgetary authorities by ministry, 1.32

Standards Council of Canada, 14

Statement of revenues and expenditures, 1.3

Statistics Canada, 14

Status of Women—Office of the Co-ordinator, 4

SUMMARY TABLES, 1

SUPPLEMENTARY FINANCIAL INFORMATION, *see Volume I, Section 2*

SUPPLEMENTARY INFORMATION REQUIRED BY THE *FINANCIAL ADMINISTRATION ACT, see Volume II (Part II), Section 3*

Supreme Court of Canada, 15

T

Tax Court of Canada, 15

Transfer payments—*See related ministerial section*

TRANSFER PAYMENTS, *see Volume II (Part II), Section 8*

TRANSPORT, 22

TREASURY BOARD, 23

V

VETERANS AFFAIRS, 24

Veterans Affairs Program, 24

Veterans Review and Appeal Board Program, 24

W

Western Economic Diversification, 14

Government of Canada
Gouvernement du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2002

Volume II

Part II

Additional Information and Analyses

Canada

© Minister of Public Works and Government Services Canada 2002

Available in Canada through
your local bookseller
or by mail from
Canadian Government Publishing
Ottawa, Canada K1A 0S9
Catalogue No. P51-1/2002-2-2E
ISBN 0-660-18807-4

VOLUME II (PART II)

2001-2002

PUBLIC ACCOUNTS OF CANADA

Table of contents

Section

Introduction

1. Financial Statements of Revolving Funds
2. Financial Statements of Departmental Corporations
3. Supplementary Information Required by the *Financial Administration Act*
4. Accounts Receivable
5. Professional and Special Services
6. Acquisition of Land, Buildings and Works
7. Acquisition of Machinery and Equipment
8. Transfer Payments
9. Public Debt Charges
10. Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards
11. Federal-Provincial Shared-Cost Programs
12. Other Government-Wide Information
13. Other Miscellaneous Information
14. Index

INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in two volumes.

Volume I presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. Part I presents the financial operations of the Government, segregated by ministry while Part II presents additional information and analyses. The content of Part II is summarized as follows:

- financial statements of revolving funds (Section 1);
- financial statements of departmental corporations (Section 2);
- supplementary information required by the Financial Administration Act (Section 3);
- accounts receivable (Section 4);
- professional and special services (Section 5);
- acquisition of land, buildings and works (Section 6);
- acquisition of machinery and equipment (Section 7);
- transfer payments (Section 8);
- public debt charges (Section 9);
- payments of claims against the Crown, ex gratia payments and Court awards (Section 10);
- federal-provincial shared-cost programs (Section 11);
- other Government-wide information (Section 12); and,
- other miscellaneous information (Section 13).

SECTION 1

2001-2002

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Revolving Funds

CONTENTS

	Page
Canadian Grain Commission	1.2
Canadian Intellectual Property Office	1.7
Canadian Pari-Mutuel Agency	1.13
Consulting and Audit Canada	1.17
CORCAN	1.22
Defence Production	1.29
Geomatics Canada	1.31
Government Telecommunications and Informatics Services	1.38
National Film Board	1.43
Optional Services	1.50
Parks Canada Agency Enterprise Units	1.55
Parks Canada Agency Townsites	1.59
Passport Office	1.63
Real Property Disposition	1.69
Real Property Services	1.73
Staff Development and Training	1.78
Translation Bureau	1.82

Canadian Grain Commission Revolving Fund

AUDITORS' REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS
OF THE CANADIAN GRAIN COMMISSION REVOLVING FUND

We have audited the balance sheet of the Canadian Grain Commission Revolving Fund as at March 31, 2002 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the Revolving Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 22, 2002

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income (loss)	(204)	(1,485)	252	4,339
Add: items not requiring use of funds	1,420	2,554	1,843	1,988
Operating source of funds	1,216	1,069	2,095	6,327
Net capital acquisitions	(964)	(2,643)	(4,000)	(2,818)
Working capital change		769		4,280
Other items		(2,988)		(5,422)
Authority provided (used)	252	(3,793)	(1,905)	2,367

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2002	2001
Debit balance in the accumulated net charge against the Fund's authority	(9,155)	(9,960)
Transfer from Treasury Board Vote 5		(2,029)
	(9,155)	(11,989)
Add: PAYE charges against the appropriation account after March 31	(1,658)	5,129
Less: amounts credited to the appropriation account after March 31	252	252
Net authority used (provided), end of year	(11,065)	(7,112)
Add: Proceeds from standing Surplus Crown Assets	161	
	(10,904)	(7,112)
Authority limit	2,000	12,000
Unused authority carried forward	12,904	19,112

The accompanying notes are an integral part of the financial statements.

Canadian Grain Commission Revolving Fund—*Continued*

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2002	2001
ASSETS		
Current		
Accounts receivable		
Government of Canada	318	254
Outside parties	3,658	4,353
Other assets	15	61
	3,991	4,668
Capital assets—At cost (Note 3)	15,629	13,350
Less: accumulated amortization	10,280	8,741
	5,349	4,609
	9,340	9,277

	2002	2001
LIABILITITES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	3	270
Outside parties	1,395	879
Salaries payable	462	980
Vacation payable	2,097	1,519
Deferred revenue	112	329
	4,069	3,977
Long-term		
Allowance for employee termination benefits	3,545	2,894
EQUITY OF CANADA		
Contributed capital	4,941	4,941
Accumulated net charge against the Fund's authority	(9,155)	(9,960)
Accumulated surplus	5,940	7,425
	1,726	2,406
	9,340	9,277

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002	2001
Revenues		
Service fees	36,943	41,776
Special appropriations (Note 5)	18,809	13,775
Parliamentary appropriation (Note 4)	6,080	6,186
Contract revenue	1,665	1,132
License fees	212	214
	63,709	63,083
Expenses		
Salaries and employee benefits	50,575	45,393
Employee termination benefits	651	657
Rent	3,577	3,500
Repairs, supplies and miscellaneous	2,840	2,347
Travel and relocation	2,787	2,267
Amortization	1,900	1,234
Professional and special services	1,270	1,806
Communications	855	1,068
Postage and freight	431	375
Bad depts expense	305	
Loss (gain) on disposal of capital assets	3	97
	65,194	58,744
Net income (loss)	(1,485)	4,339

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002	2001
Accumulated surplus, beginning of year	7,425	3,086
Net income (loss)	(1,485)	4,339
Accumulated surplus, end of year	5,940	7,425

The accompanying notes are an integral part of the financial statements.

Canadian Grain Commission Revolving Fund—*Continued*

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002	2001
Operating activities:		
Net income (loss)	(1,485)	4,339
Non-cash items		
Amortization	1,900	1,234
Provision for employee termination benefits	651	657
Loss (gain) on disposal of capital assets	3	97
	1,069	6,327
Change in other assets and liabilities	769	4,280
Net financial resources provided by operating activities	1,838	10,607
Investing activities:		
Capital assets purchased	(2,643)	(2,827)
Proceeds on disposal of capital assets		9
Net financial resources used in investing activities	(2,643)	(2,818)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	(805)	7,789
Accumulated net charge against the Fund's authority, beginning of year	9,960	2,171
Accumulated net charge against the Fund's authority, end of year	9,155	9,960

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Canadian Grain Commission was established under the *Canada Grain Act* in 1912. The objectives of the Canadian Grain Commission are to establish and maintain standards of quality for Canadian grain, regulate grain handling in Canada and ensure a dependable commodity for domestic and export markets in the interests of grain producers.

On January 21, 1999, an Order in Council was passed which approved changing the Canadian Grain Commission status from a Special Operating Agency to that of a separate Government department. This change was operationally effective April 1, 1999.

Effective April 1, 1995, the Treasury Board approved the establishment of the Canadian Grain Commission Revolving Fund. The Fund has a continuing non-lapsing authority for up to $12 million as a drawdown from the Consolidated Revenue Fund for the provision of regulatory grain services including the market support activity of the Grain Research Laboratory.

In January 2002, the Fund was reduced from $12 million to $2 million. In addition, the Treasury Board agreed to have the expenditures related to appointments by the Governor in Council of Assistant Commissioners and a portion of the expenditures of the Grain Research Laboratory covered by parliamentary appropriation. The current amount of parliamentary appropriation is $6.08 million.

2. Significant accounting policies

The financial statements have been prepared in accordance with the reporting requirements for revolving funds established by the Receiver General for Canada. The significant accounting policies are as follows:

Revenue and expense recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place. Unless otherwise disclosed, expenses are recorded in the period they are incurred.

Parliamentary appropriation

The parliamentary appropriation received for the appointments by the Governor in Council of Assistant Commissioners and Grain Research Laboratory expenditures have been recorded as revenue of the Revolving Fund. Parliamentary appropriations relating to employee benefits earned prior to April 1, 1995 and subsequently paid by the Canadian Grain Commission have been recorded as an account receivable from the Government of Canada.

Canadian Grain Commission Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

Capital assets

Certain capital assets previously under the custodianship of the Department of Agriculture and Agri-Food Canada were assumed by the Revolving Fund on April 1, 1995. The assumed assets were considered to be contributed capital and recorded at the Crown's estimated net book value. Capital assets acquired subsequent to April 1, 1995 are recorded at cost.

Proceeds from the disposal of contributed assets revert to the Consolidated Revenue Fund. Proceeds from the disposal of other capital assets are retained by the Revolving Fund.

Assets are amortized on a straight-line basis over their estimated useful lives, commencing in the month after acquisition, as follows:

Scientific equipment	5 years
Office equipment and furnishings	5 years
Operational equipment	10 years
Computer equipment and software	3 years
Leasehold improvements	5 years
Intangible assets	5 years

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as stipulated in their employment contracts. The Canadian Grain Commission provides for the severance entitlements earned by employees subsequent to March 31, 1995. No accrual has been made in these financial statements for severance entitlements earned by employees as at March 31, 1995. They represent an obligation of the Canadian Grain Commission that will be funded by the Treasury Board.

Vacation pay

Vacation benefits earned are recorded in the Revolving Fund's accounts at year end based on employee records.

Pension plan

Employees of the Canadian Grain Commission are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Revolving Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Interest on drawdown

Interest is charged to the Revolving Fund at a rate set by the Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority. The Treasury Board does not pay interest when a surplus arises that results in no drawdown against the authority.

3. Capital assets and accumulated amortization

Capital assets—At cost	Balance April 1, 2001	Acquisitions	Disposals	Balance March 31, 2002
	(in thousands of dollars)			
Scientific equipment	3,747	955	54	4,648
Office equipment	1,016	40	58	998
Operational equipment	567	9	22	554
Computer equipment	5,007	1,085	227	5,865
Leasehold improvements	3,004	538	3	3,539
Intangible assets	9	16		25
	13,350	2,643	364	15,629

Accumulated amortization	Balance April 1, 2001	Amortization	Decrease	Balance March 31, 2002
	(in thousands of dollars)			
Scientific equipment	2,767	401	43	3,125
Office equipment	657	119	50	726
Operational equipment	215	63	16	262
Computer equipment	3,346	797	248	3,895
Leasehold improvements	1,756	515	4	2,267
Intangible assets		5		5
	8,741	1,900	361	10,280

Canadian Grain Commission Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

4. Parliamentary appropriation

Grain Research Laboratory

A portion of the costs incurred by the Canadian Grain Commission Revolving Fund for the Grain Research Laboratory were covered by parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

	2002	2001
	(in thousands of dollars)	
Salaries and employee benefits	3,541	3,581
Rent	625	724
Repairs, supplies and miscellaneous	762	759
Professional and special services	56	68
Communications	30	58
Travel and relocation	137	146
Postage and freight	41	46
Employee termination benefits	54	57
Grain Research Laboratory parliamentary appropriation revenues	5,246	5,439
Appointments parliamentary appropriation revenue	834	747
Total parliamentary appropriation revenue	6,080	6,186

Appointments

The costs associated with the appointments by the Governor in Council of the Assistant Commissioners and the Supervisor of the Winnipeg Commodity Exchange were covered by parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

	2002	2001
	(in thousands of dollars)	
Salaries and employee benefits	583	553
Travel and relocation	149	108
Professional and special services	19	4
Communications	33	37
Repairs, supplies and miscellaneous	14	14
Rent	25	23
Employee termination benefits	9	6
Postage and freight	2	2
Appointments parliamentary appropriation revenue	834	747

5. Special appropriations

The federal Government announced changes to the CGC's funding arrangement with additional total interim parliamentary appropriations of $83 million for the years up to and including the year ending March 31, 2004. The arrangement provides additional appropriations as follows:

	(in thousands of dollars)
2000	20,000
2001	14,000
2002	15,000
2003	19,300
2004	14,700

For the year ended March 31, 2002, the Canadian Grain Commission received special credits for approximately $3.8 million dollars.

6. Lease commitments

Lease commitments under operating leases for office accommodation have been primarily entered into with Public Works and Government Services Canada. Future minimum lease payments over the next five years are as follows:

	(in thousands of dollars)
2003	3,475
2004	3,248
2005	2,687
2006	2,457
2007	2,394

7. Contingency

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. The amount of accumulated sick leave entitlements that will become payable in future years cannot reasonably be determined. Accordingly, no amount has been accrued in these financial statements. Payments of sick leave benefits are included in current operations as incurred.

8. Insurance

In accordance with the Government's policy of self-insurance, the Canadian Grain Commission does not carry insurance on its property.

9. Income taxes

The Canadian Grain Commission is not subject to income taxes.

10. Comparative figures

Certain of the prior years' figures have been reclassified in order to conform to the presentation adopted in the current year.

Canadian Intellectual Property Office Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Intellectual Property Office Revolving Fund (the "Fund") as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

At the request of the Fund, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 2002 and the results of operations and cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2 to the financial statements. This external audit was conducted to assure objectivity and freedom from bias in the accompanying financial statements.

Approved by:

DAVID TOBIN
Chief Executive Officer

MAUREEN DOUGAN
Chief Operating Officer

ANDRÉ ROUSSEAU, CGA
Manager, Finance and Administration

June 7, 2002

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income (loss)	4,215	229	6,423	5,036
Add: items not requiring use of funds	12,809	14,483	14,875	17,847
Operating source of funds	17,024	14,712	21,298	22,883
Net capital acquisitions	(12,500)	(9,846)	(4,590)	(3,668)
Changes in working capital (Note 7)	2,248	828	2,137	3,536
Other items	(9,274)	1,570	(12,760)	(5,174)
Authority provided (used)	(2,502)	7,264	6,085	17,577

The accompanying notes form an integral part of these financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2002	2001
Debit balance in the accumulated net charge against the Fund's authority	(54,105)	(46,606)
Transfer from Treasury Board Vote 5	(331)	(133)
	(54,436)	(46,739)
Add: PAYE charges against the appropriation account after March 31	5,665	5,942
Less: amounts credited to the appropriation account after March 31	1,909	2,288
Net authority provided, end of year	(50,680)	(43,085)
Authority limit	5,000	15,000
Unused authority carried forward	55,680	58,085

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DEPUTY MINISTER OF INDUSTRY CANADA

We have audited the balance sheet of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2002 and the statements of operations, accumulated surplus and cash flows for the year then ended. These financial statements are the responsibility of the management of the Canadian Intellectual Property Office Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

KPMG LLP
Chartered Accountants

Ottawa, Canada
June 7, 2002

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2002	2001
ASSETS		
Current		
Petty cash	2	2
Accounts receivable		
Government of Canada	463	1,054
Outside parties	1,110	1,510
Unbilled revenues	5,393	5,529
Prepaid expenses		23
	6,968	8,118
Capital assets (Note 3)	63,402	68,039
Unbilled revenues	105	263
	70,475	76,420

	2002	2001
LIABILITIES		
Current		
Deposit accounts	833	632
Accounts payable		
Government of Canada	2,858	2,434
Outside parties	7,421	6,215
Deferred revenues	13,274	15,427
	24,386	24,708
Employee termination benefits and vacation pay	3,808	3,127
Deferred revenues	24,440	17,089
	28,248	20,216
Deferred capital assistance (Note 4)	33,520	39,905
Commitments (Note 6)		
Contingencies (Note 10)		
EQUITY OF CANADA (Note 5)		
Accumulated net charge against the Fund's authority	(54,105)	(46,606)
Accumulated surplus	38,426	38,197
	(15,679)	(8,409)
	70,475	76,420

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002	2001
Revenues	77,269	72,513
Expenses		
Salaries and employee benefits	45,498	37,415
Amortization of capital assets	12,519	14,668
Professional services	13,677	9,309
Accommodation	5,241	5,084
Materials and supplies	2,234	2,099
Information	328	464
Communications	573	489
Travel	320	318
Freight and postage	248	268
Repairs and maintenance	398	258
Training	280	190
Rentals	145	121
	81,461	70,683
Net income before amortization of deferred capital assistance, loss on disposal and write-down of capital assets	(4,192)	1,830
Amortization of deferred capital assistance	6,385	6,385
Net income before disposal and write-down of capital assets	2,193	8,215
Loss on disposal and write-down of capital assets (Note 3)	(1,964)	(3,179)
Net income	229	5,036

The accompanying notes form an integral part of these financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002	2001
Balance, beginning of year	38,197	33,161
Net income	229	5,036
Balance, end of year (Note 5)	38,426	38,197

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002	2001
Operating activities:		
Net income	229	5,036
Add: amortization of capital assets	12,519	14,668
Add: loss on disposal and write-down of capital assets	1,964	3,179
Less: amortization of deferred capital assistance	6,385	6,385
	8,327	16,498
Changes in working capital (Note 7)	828	3,536
Changes in other assets and liabilities		
Unbilled revenues	158	440
Employee termination benefits and vacation pay	681	618
Deferred revenues	7,351	1,224
	8,190	2,282
Net financial resources provided by operating activities	17,345	22,316
Investing activities:		
Capital assets acquired	(9,846)	(3,668)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	7,499	18,648
Accumulated net charge against the Fund's authority account, beginning of year	46,606	27,958
Accumulated net charge against the Fund's authority account, end of year (Note 5)	54,105	46,606

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Purpose and authority

The Canadian Intellectual Property Office Revolving Fund (the "Fund") grants or registers exclusive ownership of intellectual property in Canada. In exchange, the Fund acquires intellectual property information and state-of-the-art technology which it disseminates to Canadian firms, industries and individuals to improve economic performance, competitiveness and to stimulate further invention and innovation.

The Fund was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund was granted on February 22, 1994 and has an authorized limit of $15,000,000. During the year, the Fund's authorized limit was reduced from $15,000,000 to $5,000,000. The Fund has continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. The Fund may retain surpluses to continue to automate operations.

2. Significant accounting policies

Basis of accounting

These financial statements have been prepared in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

Revenue recognition

Revenue derived from processing patent, trade-mark and industrial design applications is recognized using the percentage of completion method as work progresses. Fees received in excess of revenues recognized are reflected as deferred revenues. Revenues recognized in excess of fees received are recorded as unbilled revenues. Other revenue is recognized upon receipt. Fees are prescribed by various Orders in Council.

Capital assets and amortization

Capital assets are recorded at cost. Capital assets are amortized on a straight-line basis over their estimated useful lives, beginning in the month after acquisition, as follows:

Software	3 years
Hardware	3-5 years
Furniture	10 years
Equipment	10 years
Leasehold improvements	5 years
Systems	estimated useful life, beginning in the year of deployment

Deferred capital assistance

The Fund received $63,848,000 from the Crown for the development of the Techsource automation project, which was implemented in 1997-98. The deferred capital assistance is amortized on a straight-line basis over the estimated useful life of the Techsource system.

Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to an employee joining the Revolving Fund are a liability of the Treasury Board and accordingly have not been recorded in the accounts. As at March 31, 2002, the Treasury Board liability for the Fund's employees is $4.5 million (2001—$4.4 million). The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

Pension plan

Employees of the Fund are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Fund to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Fund and are charged to operations on a current basis. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Capital assets, revenues and human resource related accrued liabilities are the most significant items for which estimates are used. Actual results could differ from those estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

Canadian Intellectual Property Office Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

3. Capital assets and accumulated amortization

	Cost March 31, 2001	Additions	Disposals	Cost March 31, 2002	Accumulated amortization	Net carrying value
			(in thousands of dollars)			
Leasehold improvements	11,354	1,857		13,211	7,000	6,211
Software	689	27		716	676	40
Hardware	6,122	1,700	5,753	2,069	258	1,811
Equipment	47		47			
Furniture	1,674		1,674			
Systems						
INTREPID	3,735			3,735	2,447	1,288
TechSource	82,610		499	82,111	38,933	43,178
Other	4,942	2,056		6,998	2,826	4,172
Systems under development	2,496	4,206		6,702		6,702
Total	113,669	9,846	7,973	115,542	52,140	63,402

During the year, the Fund wrote down capital assets with an original cost of $7,973,000 (2001- $12,464,000) and a net book value of $1,964,000 (2001- $3,179,000) because of a change in management's estimate of the useful lives of the assets or because the assets are no longer in use.

4. Deferred capital assistance

	2002	2001
	(in thousands of dollars)	
Deferred capital assistance contribution	63,848	63,848
Less: accumulated amortization	30,328	23,943
Net book value	33,520	39,905

5. Equity of Canada

Accumulated net charge against the Fund's authority

Accumulated net charge against the Fund's authority is the cash position of the Revolving Fund, held by the Government on behalf of the Revolving Fund.

Accumulated surplus

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening deficit of $9,448,000 upon establishment of the Revolving Fund.

6. Commitments

TechSource

The Fund has contracted Government Telecommunication and Informatics Services to provide maintenance services for the TechSource system. Amounts committed are:

	(in thousands of dollars)
2003	3,327
2004	3,327
2005	3,327
2006	496
	10,477

The Fund has operating leases for its premises from PWGSC. Future lease payments are as follows:

	(in thousands of dollars)
2003	5,422
2004	5,422
2005	5,292
	16,136

Canadian Intellectual Property Office Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

7. Changes in working capital

Components of the changes in current assets and liabilities include:

	2002	2001
	(in thousands of dollars)	
Accounts receivable	991	86
Unbilled revenues (short term)	136	(283)
Prepaid expenses	23	
Deposit accounts	201	157
Accounts payable	1,630	976
Deferred revenues (short term)	(2,153)	2,600
	828	3,536

8. Related party transactions

Through common ownership, the Fund is related to all Government of Canada created departments, agencies and Crown corporations. Payments for accommodation, translation and legal services are made to related parties in the normal course of business.

9. Insurance

The Fund does not carry insurance on its property. This is in accordance with the Government of Canada policy of self-insurance.

10. Contingencies

Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

11. Income taxes

The Fund is not subject to income taxes.

Canadian Pari-Mutuel Agency Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of preceding years. Some previous years' figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, these financial statements were reviewed by Agriculture and Agri-Food Canada's Corporate Management Branch. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The department's Corporate Management Branch develops and disseminates financial management and accounting policies and issues specific directives to the staff managing the Revolving Fund in order to maintain standards of accounting and financial management.

Financial management and internal control of the Fund are maintained through the appropriate division of responsibility, the provision of leadership and evaluation of those operating the Fund as well as internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

E. MASSEY
Executive Director,
Canadian Pari-Mutuel Agency

B. DEACON
Senior Financial Officer

June 4, 2002

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income		353		829
Add: items not requiring use of funds	150	175	150	525
Operating sources of funds	150	528	150	1,354
Net capital acquisitions	(150)	(440)	(150)	(109)
Working capital change		626		(560)
Other items		(1,420)		560
Authority provided (used)		(706)		1,245

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2002	2001
Debit balance in the accumulated net charge against the Fund's authority	(2,878)	(2,209)
Add: PAYE charges against the appropriation account after March 31	1,816	898
Less: amounts credited to the appropriation account after March 31		456
Less: adjustment for prior year unused authority	1	
Net authority provided, end of year	(1,063)	(1,767)
Authority limit	2,000	2,000
Unused authority carried forward	3,063	3,767

The accompanying notes are an integral part of the financial statements.

Canadian Pari-Mutuel Agency Revolving Fund—*Continued*

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2002	2001
ASSETS		
Current		
Accounts receivable		
Outside parties	794	456
Accountable advance to employees	12	13
	806	469
Capital assets, appraisal plus additions at cost (Note 3)	1,294	1,459
Less: accumulated amortization	692	1,250
	602	209
	1,408	678

	2002	2001
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Outside parties		
Accounts payable	1,816	898
Vacation pay	200	156
	2,016	1,054
Long-term		
Provision for employee termination benefits	501	417
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(2,878)	(2,209)
Accumulated surplus	1,769	1,416
	(1,109)	(793)
	1,408	678

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002	2001
Revenues		
Pari-mutuel levy	14,914	14,917
Others	3	4
Gross profit	14,917	14,921
Operating expenses		
Personnel		
Salaries and wages	3,746	3,648
Contributions to employee benefit plans	850	801
Provision for employee termination benefits	128	70
Information	8	17
Professional and special services		
Drug control	2,273	3,601
Race patrol	3,377	3,241
Photo finish	603	580
Drug research	1,067	109
Other professional and special services	743	516
Transportation and communications	759	768
Amortization	31	455
Rentals	246	141
Utilities, materials and supplies	699	117
Purchased repairs and maintenance	18	28
Loss on disposal of capital assets	16	
Total expenditures	14,564	14,092
Net income	353	829

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002	2001
Balance, beginning of year, as previously reported	1,416	587
Net income	353	829
Balance, end of year	1,769	1,416

The accompanying notes are an integral part of the financial statements.

Canadian Pari-Mutuel Agency Revolving Fund—*Continued*

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002	2001
Operating activities:		
Net income before extraordinary items	353	829
Add:		
Amortization	31	455
Loss on disposal of capital assets	16	
Provision for employee termination benefits	128	70
	528	1,354
Change in current assets and liabilities	626	(560)
Change in other assets and liabilities	83	16
Payments on and change in allowance for employee termination benefits	(128)	(70)
Net financial resources (used) provided by operating activities	1,109	740
Investing activities:		
Capital assets purchased	(440)	(109)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	669	631
Accumulated net charge against the Fund's authority account, beginning of year	2,209	1,578
Accumulated net charge against the Fund's authority account, end of year	2,878	2,209

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Canadian Pari-Mutuel Agency Revolving Fund was established under *Appropriation Act No. 1, 1970*, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board for the purpose of providing race track supervision in Canada. The *Appropriation Act No. 1, 1970* was repealed and replaced by section 2 of the *Revolving Funds Act* in 1985.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time.

Charges to the Fund are to include administration expenses of the Agency and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research. All revenues from activities approved by Treasury Board are to be credited to the Fund.

The use of the Fund's authority is monitored through the accumulated net charge against the Fund's authority account. Its balance, shown on the balance sheet under Equity of Canada, represents the financial position of the Revolving Fund. It is composed of the cumulative net cash transactions through the Consolidated Revenue Fund, the original net assets transferred to the Fund at inception and any subsequent write-offs of deficit or surplus. The change in this account during the year represents the net financial resources used or provided by the Fund.

2. Significant accounting policies

(a) Capital assets

Capital assets, acquired from parliamentary appropriations prior to April 1, 1970 are recorded in the Fund in accordance with Treasury Board Circular 1970-7 at values determined as at that date by officers of the Department. Subsequent acquisitions are recorded in the Fund at cost and are amortized from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 years
Electronic data processing equipment	5 years
Automotive	3 years
Buildings	25 years

(b) Pension plan

Employees of the Canadian Pari-Mutuel Agency operating the Supervision Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Account.

(c) Vacation pay

The accrued liability on the balance sheet represents the amount of vacation pay credits outstanding at the end of the year.

Canadian Pari-Mutuel Agency Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

(d) Employee termination benefits

Employees leaving government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty eight weeks' pay. However, upon resignation, benefits are generally payable only to those with ten or more years of continuous service and the entitlement is reduced to one half week's pay for each year of continuous employment to a maximum of thirteen weeks' pay.

The allowance at the end of the year consists of one half week's pay at current salary rates for each complete year of service to a maximum of thirteen weeks' pay.

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	(in thousands of dollars)			
Furniture and equipment	210	433	152	491
Electronic data processing equipment	514	7	432	89
Automotive	61		21	40
Buildings	575			575
Land	99			99
	1,459	440	605	1,294

Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
	(in thousands of dollars)			
Furniture and equipment	208	2	157	53
Electronic data processing equipment	439	25	416	48
Automotive	29	4	16	17
Buildings	574			574
	1,250	31	589	692

Consulting and Audit Canada Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Consulting and Audit Canada Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2002 and the results of its operations and its cash flow for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

ROD MONETTE
Assistant Deputy Minister,
Government Operational Service

ELIZABETH NADEAU
Chief Executive Officer,
Consulting and Audit Canada

July 22, 2002

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income	800	1,300	200	3,386
Add: items not requiring use of funds	400	(387)	1,200	128
Operating source of funds	1,200	913	1,400	3,514
Less: items requiring use of funds				
Net capital acquisitions	100	190	500	58
Net other assets and liabilities	(200)	(633)	(200)	366
Authority provided	1,300	1,356	1,100	3,090

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2002	2001
Credit (debit) balance in the accumulated net charge against the Fund's authority	(1,523)	2,099
Add: PAYE charges against the appropriation account after March 31	21,605	19,768
Less: amounts credited to the appropriation account after March 31	21,044	21,170
Net authority used (provided), end of year	(962)	697
Authority limit (Note 1)	20,000	25,101
Unused authority carried forward	20,962	24,404

The accompanying notes are an integral part of the financial statements.

Consulting and Audit Canada Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND ETHICS BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Consulting and Audit Canada Revolving Fund as at March 31, 2002, the statements of operations, accumulated deficit and cash flow for the year then ended. These financial statements are the responsibility of the management of the Consulting and Audit Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Consulting and Audit Canada Revolving Fund as at March 31, 2002, and the results of its operations and its cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

The financial statements as at March 31, 2001 and for the year then ended were audited by other auditors who expressed an opinion without reservation on those statements in their report dated June 5, 2001.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 31, 2002

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2002	2001
ASSETS		
Current		
Accounts receivable		
Government of Canada	19,992	21,723
Outside parties	927	166
Other assets	1,236	1,193
	22,155	23,082
Capital assets (Note 3)	220	62
	22,375	23,144

	2002	2001
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	1,438	2,049
Outside parties	20,167	18,593
Other liabilities	2,140	1,878
	23,745	22,520
Allowance for employee termination benefits	3,227	2,899
	26,972	25,419
Commitments and contingencies (Notes 4 and 5)		
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(1,523)	2,099
Accumulated deficit	(3,074)	(4,374)
	22,375	23,144

The accompanying notes are an integral part of the financial statements.

Consulting and Audit Canada Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002	2001
Revenues		
Consulting and audit services	99,261	92,614
Recovery—Shared systems support centre costs	17,548	20,227
	116,809	112,841
Direct costs	75,721	74,494
Gross margin	41,088	38,347
Operating expenses		
Salaries and employee benefits	31,509	26,205
Employee termination benefits	522	590
Professional and special services	3,294	3,563
Repairs, supplies and miscellaneous	1,375	2,153
Occupancy costs	1,929	1,211
Transportation and communications	734	541
Travel	238	267
Interest on drawdown	188	254
Rentals	79	90
Amortization	32	35
Information	128	52
Bad debts	(240)	
	39,788	34,961
Net income	1,300	3,386

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002	2001
Operating activities:		
Net income	1,300	3,386
Items not affecting use of authority		
Amortization	32	35
Provision for employee termination benefits	328	472
	1,660	3,893
Working capital change (Note 6)	2,152	3,680
	3,812	7,573
Investing activities:		
Capital assets		
Acquisitions	(190)	(58)
Dispositions / adjustments		23
	(190)	(35)
Net decrease in accumulated net charge against the Fund's authority	3,622	7,538
Accumulated net charge against the Fund's authority, beginning of year	(2,099)	(9,637)
Accumulated net charge against the Fund's authority, end of year	1,523	(2,099)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002	2001
Balance, beginning of year	(4,374)	(7,760)
Net income	1,300	3,386
Balance, end of year	(3,074)	(4,374)

The accompanying notes are an integral part of the financial statements.

Consulting and Audit Canada Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

Consulting and Audit Canada (CAC) is a Special Operating Agency that provides, on an optional and fee-for-services basis, consulting and audit services to federal Government departments and agencies across Canada. Services may also be made available to foreign governments and international organizations.

CAC is financed by means of the Consulting and Audit Canada Revolving Fund, effective April 1, 1992. Under paragraph 55.5.4(3) of the *Department of Public Works and Government Services Act*, the Fund was initially provided with a line of credit to a maximum of $30,000,000 to fund operations. This limit was later adjusted by $4,899,387 to $25,100,613 by the Treasury Board (TB decision 826332 dated November 5, 1998) to reflect an adjustment to the spending authority.

In 2001-2002, in accordance with Section 12 of the *Revolving Funds Act*, and through the 2001-2002 Supplementary Estimates (B) (T.B. Decision 829420 dated December 6, 2001) the draw down authority was reduced from $25,100,613 to $20,000,000.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Capital assets

Capital assets are stated at cost and are amortized commencing the month after acquisition on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Informatics hardware	3 to 5 years
Informatics software	3 years

(c) Pension plan

Employees of CAC are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

No accrual is made for severance entitlements on service prior to April 1, 1992. Benefits earned prior to April 1, 1992 and estimated at $3,123,000 (2000-2001—$3,361,000) represent an obligation of CAC and will be funded by the Treasury Board.

(e) Insurance

CAC does not carry insurance on its property. This is consistent with the government's policy of self insurance.

3. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acquisitions	Disposals/ adjustments	Balance, end of year
	(in thousands of dollars)			
Informatics hardware	242	43		285
Informatics software		147		147
	242	190		432

Accumulated amortization	Balance, beginning of year	Current year amortization	Disposals/ adjustments	Balance, end of year
	(in thousands of dollars)			
Informatics hardware	180	15		195
Informatics software		17		17
	180	32		212
Net	62	158		220

Consulting and Audit Canada Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

4. Commitments

CAC leases its premises and office equipment under operating leases. The head office lease is being renewed on an annual basis. Future payments for the existing leases are as follows:

	(in thousands of dollars)
2002-2003	1,075
2003-2004	313
2004-2005	125
	1,513

5. Contingencies

CAC has some legal claims outstanding as at March 31, 2002. The outcome of these actions are currently not determinable, however, management does not expect these claims to have a material impact on the financial position of the organization.

6. Changes in working capital

	2002	2001	Changes
	(in thousands of dollars)		
Current assets	22,155	23,082	927
Current liabilities	23,745	22,520	1,225
	(1,590)	562	2,152

7. Comparative figures

Certain of the prior year's figures have been reclassified in order to conform to the presentation adopted in the current year.

CORCAN Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with Canadian generally accepted accounting principles, as set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Any differences in the comparative amounts from the amounts in the financial statements for the year ended March 31, 2002 are solely the results of reclassifications for comparative purposes.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's Directorate of Financial Services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets.

Approved by:

KAMI RAMCHARAN
A/Chief executive officer and Comptroller

July 8, 2002

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income (loss)		8,272	(500)	(1,751)
Add: items not requiring use of funds	3,100	2,936	2,200	3,059
Operating source of funds	3,100	11,208	1,700	1,308
Net capital acquisitions	(1,500)	(2,093)	(1,720)	(1,367)
Working capital change	(1,600)	1,608	500	24,453
Other items				(894)
Cash provided		10,723	480	23,500
Net adjustments to convert to modified cash accounting basis (1)				(6,786)
Authority provided		10,723	480	16,714

(1) These adjustments reflect non-cash items (recorded against authority used); the current year P-13 and P-14 transactions; and the removal of previous year's P-13 transactions.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2002	2001
Credit balance in the accumulated net cash disbursements against the Fund's authority account	(10,581)	20,598
Less: Transfer from TB Vote 5	142	142
Net authority used, end of year	(10,723)	20,456
Authority limit	5,000	45,000
Unused authority carried forward	15,723	24,544

CORCAN Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE ADVISORY BOARD OF CORCAN

We have audited the balance sheet of CORCAN as at March 31, 2002 and the statements of operations, accumulated deficit and changes in cash flow for the year then ended. These financial statements are the responsibility of CORCAN's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, the financial statements present fairly, in all material respects, the financial position of CORCAN as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
May 31, 2002

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2002	2001
ASSETS		
Current		
Accounts receivable (Note 3)	9,892	8,876
Inventories (Note 4)	12,202	13,129
Other	12	27
	22,106	22,032
Capital assets (Note 5)	9,339	10,026
Deferred charges (net of amortization)	228	408
	31,673	32,466

	2002	2001
LIABILITIES		
Current		
Accounts payable (Note 6)	22,112	20,711
Deferred revenues	641	107
Current portion of obligation under capital lease (Note 7)	36	42
	22,789	20,860
Long-term		
Employee termination benefits (Note 13)	2,430	2,666
Obligation under capital lease (Note 7)	178	213
	25,397	23,739
Commitments and contigencies (Notes 8 and 11)		
EQUITY OF CANADA		
Contributed capital (Note 12)	30,542	10,086
Accumulated net charges against the Fund's authority (Note 12)	(10,581)	20,598
Accumulated surplus (deficit)	(13,685)	(21,957)
	6,276	8,727
	31,673	32,466

The accompanying notes are an integral part of the financial statements.

CORCAN Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002	2001
Revenues (Note 9)	66,133	56,900
Cost of goods sold (Note 9)	70,678	63,603
Gross margin	(4,545)	(6,703)
Other revenues		
Training and correctional fees	20,696	20,958
Miscellaneous	5,267	114
	25,963	21,072
Expenses		
Operating	6,154	5,462
Administrative	4,028	4,802
Selling and marketing	2,941	3,431
Interest	159	1,991
Other	(136)	434
	13,146	16,120
Net income (loss)	8,272	(1,751)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002	2001
Balance, beginning of year	(21,957)	(20,206)
Net income (loss)	8,272	(1,751)
Balance, end of year	(13,685)	(21,957)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002	2001
Operating activities:		
Net income (loss)	8,272	(1,751)
Employee termination benefits payments	(183)	(350)
Adjustments for non-cash items:		
Provision for termination benefits	(53)	279
Amortization	2,413	2,852
Amortization of deferred charges	209	211
Gain (loss) on disposal of capital assets	367	(50)
Treasury Board write-off of the accumulated net charge against the Fund's authority (Note 12)	20,456	
Other		117
	31,481	1,308
Changes in non-cash working capital		
Account receivable	(1,016)	12,350
Inventories	927	2,896
Other	15	(9)
Accounts payable	1,401	8,901
Deferred revenues	534	80
Net financial resources provided (used) by operating activities	33,342	25,526
Investing activities:		
Capital assets acquisitions	(2,093)	(1,367)
Deferred charges	(29)	22
Net financial resources provided (used) by investing activities	(2,122)	(1,345)
Financing activities		
Decrease of obligations under capital leases	(41)	213
Adjustments to accumulated deficit balance, beginning of year		(894)
Net increase in accumulated net charge against the Fund's authority	31,179	23,500
Accumulated net charge against the Fund's authority account, beginning of year	(20,598)	(44,098)
Accumulated net charge against the Fund's authority account, end of year	10,581	(20,598)

The accompanying notes are an integral part of the financial statements.

CORCAN Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

CORCAN Revolving Fund is an agency within Correctional Service Canada financed by way of a Revolving Fund. The CORCAN Revolving Fund (the "Fund") was established under *Appropriation Act No. 4, 1991-92*, which authorized the operation of the Fund effective April 1, 1992 in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board. CORCAN Revolving Fund's purpose is to aid in the safe reintegration of offenders into Canadian society by providing employment and training opportunities to offenders incarcerated in federal penitentiaries and, for brief periods of time, after they are released into the community. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $5,000,000 at any time. An amount of $15,218,000, representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992.

2. Significant accounting policies

The accompanying financial statements have been prepared in accordance with Canadian generally accepted accounting principles. Since a precise determination of many assets and liabilities is dependent upon future events, the preparation of financial statements for a period necessarily involves the use of estimates and approximations which have been made with careful judgement. These financial statements present the assets, liabilities and results of operations of the Fund and have been prepared with reasonable limits of materiality and within the framework of the accounting policies summarized below.

Recognition of revenue and expense

Except as noted below, revenues are recognized when goods are sold or services rendered.

For multi-year construction contracts in excess of $100,000 the percentage of completion method of accounting is used. Degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which the determination is made and losses, if any, are recognized fully when anticipated. Profits on construction contracts of up to $100,000 are recognized when the contract has been substantially completed.

Expenses are recorded in the period they are incurred.

Inventories

Inventories are valued at the lower of cost and net realizable value.

Capital assets

Capital assets are recorded at cost and are amortized from the month following the month of acquisition on a straight-line basis over their estimated useful lives as follows:

Plant and equipment	10 years
Office furniture and equipment	10 years
Computer equipment	3 years
Vehicle fleet	5 years
Dairy herd	3 years

Deferred charges

Deferred charges, consisting of manufacturing R&D costs and development costs of computerized financial systems, are amortized on a straight-line basis. Periods of amortization are based on the future economic benefit of these costs.

Pension plan

Employees of CORCAN Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefits assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts. Pension plan expense is recognized when it is earned.

Employee future benefits

Employees of CORCAN Revolving Fund are entitled to specified termination benefits based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned by employees of CORCAN Revolving Fund prior to April 1, 1992 are considered a liability of the Treasury Board and, accordingly, have not been recorded in the accounts. The financial statements of CORCAN Revolving Fund include the termination benefits earned by the employees of CORCAN since the inception of the Fund. The employee future benefits are recognized when they are earned.

CORCAN Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. As per current Government practice, unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

Warranty provision

Potential warranty costs associated with products sold by CORCAN are recorded when the products are sold.

Financial instruments

The fair value of financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of accounts receivable, accounts payable, accrued liabilities and long-term debt. It is management's opinion that the Fund is not exposed to significant interest, currency or credit risks arising from those instruments.

3. Accounts receivable

	2002	2001
	(in thousands of dollars)	
Government of Canada	7,558	5,113
Outside parties	3,296	4,206
Less: allowance for doubtful accounts	(962)	(443)
	9,892	8,876

4. Inventories

	2002	2001
	(in thousands of dollars)	
Raw materials	4,975	4,897
Work in progress	354	275
Finished goods	5,129	4,601
Livestock	2,831	3,613
	13,289	13,386
Provision for obsolete inventory	(1,087)	(257)
	12,202	13,129

5. Capital assets and accumulated amortization

Capital assets consist of the following:

	2002		2001	
	Cost	Accumulated amortization	Cost	Accumulated amortization
	(in thousands of dollars)			
Plant and equipment	24,499	17,214	23,914	15,980
Office furniture and equipment	1,296	767	1,315	781
Computer equipment	1,460	1,315	3,001	2,668
Vehicle fleet	879	582	629	516
Dairy herd	1,112	269	1,089	261
Plant and equipment under capital lease	284	44	301	17
	29,530	20,191	30,249	20,223
Accumulated amortization	(20,191)		(20,223)	
Net book value	9,339		10,026	

6. Accounts payable

	2002	2001
	(in thousands of dollars)	
Government of Canada	12,098	12,168
Outside parties	10,014	8,543
	22,112	20,711

7. Obligations under capital lease

The future minimum lease payments for obligations under capital lease are:

	(in thousands of dollars)
2003	57
2004	56
2005	53
2006	45
2007	19
Subsequent years	58
	288
Financing charges	74
	214
Current portion	36
Long term portion	178

The leases are for varying periods extending to March 2010 and have varying interest rates ranging from 8.9 percent to 13.2 percent.

CORCAN Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

8. Commitments

CORCAN Revolving Fund is committed under the terms of various lease agreements. The lease commitments includes an amount of $400,000 in 2003 relating to the Kingston warehouse. This lease expired in September 2001 and management is currently negotiating a new lease for the upcoming year. Management's best estimate for the new lease has been established at $400,000 for 2002-2003.

The minimum annual payments over the next five years are as follows:

	2003	2004	2005	2006	2007	Total
	(in thousands of dollars)					
Commitments	429	29	29			487

9. Revenues and cost of goods sold

Year ended March 31, 2002	Revenues	Cost of goods sold	Gross margin
	(in thousands of dollars)		
Agribusiness and forestry	11,026	13,731	(2,705)
Services	5,163	5,427	(264)
Textile	3,342	3,963	(621)
Manufacturing	26,679	28,562	(1,883)
Construction	19,923	18,995	928
Total	66,133	70,678	(4,545)

Year ended March 31, 2001	Revenues	Cost of goods sold	Gross margin
	(in thousands of dollars)		
Agribusiness and forestry	11,133	14,435	(3,302)
Services	4,753	5,051	(298)
Textile	4,379	4,686	(307)
Manufacturing	20,992	25,360	(4,368)
Construction	15,643	14,071	1,572
Total	56,900	63,603	(6,703)

10. Other income statement items

Included in the expenses are the following items:

	2002	2001
	(in thousands of dollars)	
Amortization of capital assets (including assets under capital lease)	2,413	2,852
Deferred development costs amortization	209	211
Interest on capital lease obligations	26	20

11. Contingencies

In the normal course of operations, CORCAN becomes involved in various claims and legal proceedings. While the final outcome with respect to claims and legal proceedings pending at March 31, 2002 cannot be predicted with certainty, it is the opinion of management that their resolution will not have a material adverse effect on CORCAN's financial position or results of operations. A provision for these expenses has been established according to the best estimates of management.

12. Contributed capital

In 2001-2002, Treasury Board and CORCAN Revolving Fund negotiated a new Revolving Fund level to reduce CORCAN's accumulated net charge against the Fund's authority from $45,000,000 to $5,000,000. As part of the agreement, Treasury Board wrote off $20,456,000 of CORCAN's accumulated net charge against the Fund's authority balance and therefore increased CORCAN's contributed capital.

	2002	2001
	(in thousands of dollars)	
Opening balance, April 1	10,086	10,086
Treasury Board write off of the accumulated net charge against the Fund's authority	20,456	
Closing balance, March 31	30,542	10,086

CORCAN Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

13. Employee future benefits

(a) Termination benefits

Termination benefits earned by employees prior to the creation of CORCAN on April 1, 1992 are considered a liability of the Treasury Board and are therefore not recorded in the accounts. As at March 31, 2002, the Treasury Board liability for benefits earned by CORCAN's employees prior to April 1, 1992 is $2,094,000. The Treasury Board will fund the payout of these benefits for a period of up to fifteen years from the establishment date of CORCAN. CORCAN will therefore become liable for these benefits within the next five years. The liability for benefits earned after April 1, 1992 is recorded in the accounts as the benefits accrue to the employees. As at March 31, 2002, CORCAN's liability is $2,430,000.

There were no expenses related to employee termination benefits in 2001-2002.

(b) Pension plan

During the year CORCAN has expensed $3,740,000 for the employee's *Public Service Superannuation Act*.

Defence Production Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Defence Production Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds, the *Defence Production Act*, and the reporting requirements and standards of the Receiver General for Canada.

There were no transactions in the Defence Production Revolving Fund during 2001-2002 fiscal year.

Approved by:

ROD MONETTE
Assistant Deputy Minister,
Government Operational Service

J.S. BILLINGS
Assistant Deputy Minister,
Supply Operations Service

July 27, 2002

DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2002	2001
Joint authority limit	100,000[1]	100,000
Net authority available for the Fund's account	100,000	100,000
Unused authority carried forward	100,000	100,000

---

[1] Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is $100,000,000, as explained in Note 1.

DEFENCE PRODUCTION LOAN ACCOUNT

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2002	2001
Joint authority limit	100,000[1]	100,000
Less: authority limit applied to the Defence Production Revolving Fund	100,000	100,000
Unused authority carried forward		

---

[1] Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is $100,000,000, as explained in Note 1.

Defence Production Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Defence Production Revolving Fund was established by section 15 of the *Defence Production Act*. It was established in 1951 for the purpose of:

(a) financing the stockpiling of defence supplies or strategic materials;

(b) making loans or advances to aid in defence procurement, such as working capital loans for advance payments on contracts, but not including loans or advance payments for capital purposes; and

(c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated Government in advance of delivery of goods.

The *Adjustment of Accounts Act* (S.C. 1980, c.17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the *Defence Production Act*, item (b) above.

The Fund and the Defence Production Loan Account have a continuing non-lapsing authority from the *Adjustment of Accounts Act* to make payments out of the Consolidated Revenue Fund, of which the total of these two accounts is not to exceed $100 million at any time.

Geomatics Canada Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Geomatics Canada Revolving Fund have been prepared as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. They were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions and benefits from the advice of accounting personnel of Corporate Services Sector (CSS). Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

CSS develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are maintained at appropriate costs and are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements. This is accomplished by a careful selection, training and development of qualified staff, organizational arrangements that provide appropriate divisions of responsibility and communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, external auditors have examined the financial data contained in these financial statements. Their role is to express an informed judgement as to whether the Fund's financial statements, considered in their entirety, present fairly, in conformity with stated accounting policies, the Fund's financial condition and transactions. This judgement is based on procedures described in the opinion appended to these financial statements.

Approved by:

JANE MEYBOOM
Director General, Finance
(Senior full-time financial officer)

BRUCE HOLDEN
Assistant Deputy Minister,
Corporate Services
(Senior financial officer)

September 6, 2002

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income (loss)	700	505	700	(38)
Add: items not requiring use of funds				
Amortization of capital assets	300	588	300	591
Operating source of funds	1,000	1,093	1,000	553
Net capital acquisitions	(100)	(148)	(100)	(285)
Working capital change	200	(235)	200	770
Other items	36	(666)	36	812
Authority provided	1,136	44	1,136	1,850

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2002	2001
Credit balance in the accumulated net charge against the Fund's authority account	239	964
Add: PAYE charges against the appropriation account after March 31	1,319	1,337
Less: amounts credited to the appropriation account after March 31	734	1,433
Net authority used, end of year	824	868
Authority limit (Note 1)	5,000	8,000
Unused authority carried forward	4,176	7,132

The accompanying notes are an integral part of the financial statements.

Geomatics Canada Revolving Fund—
Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL,
AUDIT AND REVIEW BRANCH
NATURAL RESOURCES CANADA

We have audited the balance sheet of the Geomatics Canada Revolving Fund as at March 31, 2002 and the statements of operations, accumulated surplus, cash flow, authority provided and reconciliation of unused authority for the year then ended. These financial statements are the responsibility of the management of the Geomatics Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Geomatics Canada Revolving Fund as at March 31, 2002 and the results of its operations, cash flow, authority provided (used) and reconciliation of unused authority for the year then ended in accordance with accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ramond, Chabot, Grant, Thornton
Chartered Accountants

Ottawa, Canada
August 2, 2002

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2002	2001
ASSETS		
Current		
Accounts receivable		
Government of Canada	153	1,322
Outside parties (Note 4)	2,665	2,171
Inventory (Note 5)	3,351	3,460
Work in process	3	
Prepaid expenses	53	
	6,225	6,953
Capital assets (Note 6)		
At cost	4,590	4,442
Less: accumulated amortization	2,958	2,370
	1,632	2,072
	7,857	9,025

	2002	2001
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	2,483	2,849
Outside parties		
Account payable	1,103	1,300
Vacation pay	92	93
Deferred revenues	131	530
	3,809	4,772
Long-term		
Termination benefits payable	146	131
EQUITY OF CANADA		
Contributed capital	1,438	1,438
Accumulated net charge against the Fund's authority	239	964
Reserve for replacement of printing presses (Note 8)	1,600	1,600
Accumulated surplus	625	120
	3,902	4,122
	7,857	9,025

The accompanying notes are an integral part of the financial statements.

Geomatics Canada Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002	2001
Revenues		
Products	10,606	10,839
Services	2,958	3,291
Consulting	837	255
	14,401	14,385
Cost of sales	2,856	2,772
Income before direct and indirect expenses	11,545	11,613
Direct expenses		
Salaries	4,215	4,596
Employee benefits	1,085	1,073
Transportation and communication	584	617
Information	24	76
Professional and special services	1,920	1,997
Rentals	205	350
Purchased repair and upkeep	434	393
Utilities, materials and supplies	373	378
Other expenditures	2	12
	8,842	9,492
Indirect expenses		
Sector services	496	661
Corporate services	554	485
Occupancy	457	439
Amortization of capital assets (Note 6)	445	448
Bad debts (recovery)	151	(9)
Provision for employee termination benefits	11	11
Interest	84	124
	2,198	2,159
Total expenses	11,040	11,651
Net income (loss)	505	(38)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002	2001
Balance, beginning of year	120	158
Net income (loss)	505	(38)
Balance, end of year	625	120

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002	2001
Operating activities:		
Net income (loss)	505	(38)
Items not affecting cash		
Amortization of capital assets	588	591
	1,093	553
Changes in non-cash working capital (Note 3)	(235)	770
Changes in termination benefits payable	15	18
Net financial resources provided by operating activities	873	1,341
Investing activities:		
Acquisition of capital assets (Note 6)	(148)	(285)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	725	1,056
Accumulated net charge against the Fund's authority account, beginning of year	(964)	(2,020)
Accumulated net charge against the Fund's authority account, end of year	(239)	(964)

The accompanying notes are an integral part of the financial statements.

Geomatics Canada Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Geomatics Canada Revolving Fund (the Fund) was originally established under *Appropriation Act No. 3, 1993-94*. It was called "Surveys, Mapping and Remote Sensing Sector Revolving Fund" and approval was conditional on specified conditions. The purpose of the Fund was to shift the costs of offering goods and services from taxpayers to those specific users who directly benefit from them. Subsequently, as registered in Treasury Board Minute 822 296 dated December 8, 1994, the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" was renamed the "Geomatics Canada Revolving Fund". Having met its specified conditions, permanent continuing authority for the Fund was obtained and registered in Treasury Board Minute 822 393 dated February 9, 1995.

The Fund has received a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which at any time is not to exceed $5,000,000. (On december 6, 2001, Treasury Board approved to reduce from $8,000,000 to $5,000,000 the amount by which the aggregate of expenditures made for the purposes of Geomatics Canada revolving fund may exceed the revenues).

2. Significant accounting policies

(a) Accounting principles

These financial statements of the Geomatics Canada Revolving Fund have been prepared in accordance with Canadian generally accepted accounting principles, taking into account particular disclosure requirements of the *Public Accounts of Canada* (Volume II, Part II, Chapter 4), being in respect of Policy, Procedural Requirements, and Preparation and Disclosure of Ministerial Statements, as are therein described.

(b) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(c) Revenue recognition

Revenues are recognized when goods are sold or services rendered. For multi-year consulting or services contracts, the percentage of completion method of accounting is used. A degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which a determination is made and losses, if any, are fully recognized when anticipated.

(d) Inventory

The inventory of maps is valued at the lower of cost or net realization value, with cost being determined using the weighted average printing cost of each title. An inventory of materials is valued at the lower of cost or replacement value.

(e) Capital assets

Capital assets purchased by the Fund since April 1, 1994 are recorded at cost. These assets are amortized on a straight-line basis over their estimated useful lives, commencing with the month subsequent to acquisition. The estimated useful life of such assets is as follows:

Computer equipment	2 to 5 years
Furniture	10 years
Instruments	10 years
Mechanical equipment	10 years
Office equipment	5 years
Vehicles	5 years
Printing equipment	8 years
Scientific equipment	10 years

(f) Pension plan

The *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act* cover employees of Natural Resources Canada whose salaries and other benefits are paid by the Fund. Government's portion of the pension cost is included in the employee benefits expenses assessed against the Fund. Actual pension payments are made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Geomatics Canada Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(g) Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to the establishment of the Fund (April 1, 1994) are a liability of Treasury Board and accordingly have not been recorded in these accounts. The costs for benefits earned after April 1, 1994 as these accrue to employees are recorded in the accounts.

(h) Corporate and sector overheads

Corporate and sector overheads include administrative, management and various other costs incurred in the direct provision of services to the Fund. The allocation is based on predetermined overhead rates which vary with the number of employees (salary), or the number of business units (sector or corporate components).

(i) Interest

Interest is charged to the Fund at a rate set by Treasury Board. Interest charges are calculated monthly on the balance of the accumulated charge against the Fund's authority.

3. Information included in the statement of cash flow

	2002	2001
	(in thousands of dollars)	
Accounts receivable		
Government of Canada	1,169	(477)
Outside parties	(494)	306
Inventory	109	(350)
Work in process	(3)	
Prepaid expenses	(53)	
Accounts payable and accrued liabilities		
Government of Canada	(366)	(63)
Outside parties	(198)	1,229
Deferred revenues	(399)	125
Total	(235)	770

Cash flows relating to interest on operating activities are detailed as follows:

	2002	2001
	(in thousands of dollars)	
Interest paid	84	124

4. Accounts receivable

The outside parties receivables are as follows:

	2002	2001
	(in thousands of dollars)	
Receivables	2,926	2,281
Allowance for doubtful accounts	(261)	(110)
Total	2,665	2,171

5. Inventory

The inventory of maps on hand includes only those printed but not sold, since Fund startup. The Fund also holds on consignment maps that were printed prior to its creation. These are not accounted for in the inventory but as a sale occurs, are included in the cost of sales. Inventory of materials includes only printing unit material that was on hand at March 31.

	2002	2001
	(in thousands of dollars)	
Maps		
Topographic maps	2,817	2,856
Aeronautical maps	255	273
Geographic maps	47	55
Other	7	
	3,126	3,184
Materials		
Paper	182	224
Plate	20	30
Ink	23	22
	225	276
Total	3,351	3,460

Geomatics Canada Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

6. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	(in thousands of dollars)			
Computer equipment	2,431	145		2,576
Furniture	201	3		204
Instruments	3			3
Mechanical equipment	442			442
Office equipment	84			84
Vehicles	12			12
Printing equipment	988			988
Scientific equipment	281			281
Total	4,442	148		4,590

Accumulated amortization	Balance at beginning of year	Amortization[1]	Decrease	Balance at end of year
	(in thousands of dollars)			
Computer equipment	1,430	385		1,815
Furniture	171	8		179
Instruments	3			3
Mechanical equipment	84	41		125
Office equipment	81	1		82
Vehicles	12			12
Printing equipment	504	125		629
Scientific equipment	85	28		113
Total	2,370	588		2,958

[1] Included in the cost of sales is $143,000 for amortization expenses ($143,000 in 2001).

7. Information by activity

	2002			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments	5,128	499	567	6,194
External customers	5,478	2,459	270	8,207
Total revenues	10,606	2,958	837	14,401
Cost of sales	2,109	747		2,856
Income before direct and indirect expenses	8,497	2,211	837	11,545
Direct expenses	6,326	1,796	720	8,842
Indirect expenses	1,795	317	86	2,198
Total expenses	8,121	2,113	806	11,040
Net income	376	98	31	505
Identifiable assets				
Financial assets	4,584	1,027	614	6,225
Capital assets (net)	679	941	12	1,632
Capital expenditures	133	1	14	148
Amortization of capital assets	332	246	10	588

	2001			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments	5,018	635	29	5,682
External customers	5,821	2,656	226	8,703
Total revenues	10,839	3,291	255	14,385
Cost of product sales	2,363	409		2,772
Income before direct and indirect expenses	8,476	2,882	255	11,613
Direct expenses	7,031	2,231	230	9,492
Indirect expenses	1,817	307	35	2,159
Total expenses	8,848	2,538	265	11,651
Net income (loss)	(372)	344	(10)	(38)
Identifiable assets				
Financial assets	5,303	1,169	481	6,953
Capital assets (net)	878	1,186	8	2,072
Capital expenditures	272	7	6	285
Amortization of capital assets	339	245	7	591

Geomatics Canada Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

8. Reserve for the replacement of printing presses

In order to ensure the continuity of printing operations, Fund management established a reserve for the replacement of the printing presses. Since March 31, 1998 an amount of $800,000 has been transferred annually for that purpose. However, no annual supplements of $800,000 have been transferred since the March 31, 2000 year, and the reserve balance has accordingly been maintained at $1,600,000.

9. Related party transactions

Through common ownership, the Geomatics Canada Revolving Fund is related to all Government of Canada created departments, agencies and Crown Corporations. The Fund enters into transactions with these entities in the normal course of business, which transactions have been recorded at the exchange amount.

10. Comparitive figures

Certain comparitive figures have been reclassified to conform with the presentation adopted in the current year.

Government Telecommunications and Informatics Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Government Telecommunications and Informatics Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2002 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

ROD MONETTE

Assistant Deputy Minister,
Government Operational Service

M. TURNER

Assistant Deputy Minister,
Government Telecommunications and
Informatics Services

July 19, 2002

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income		1,820		6,254
Add: items not requiring use of funds	100	706	746	2,502
Operating source of funds	100	2,526	746	8,756
Less: items requiring use of funds				
Net capital acquisitions	200	114	746	65
Net other assets and liabilities	(100)	222		(136)
Authority provided		2,190		8,827

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2002	2001
Debit balance in the accumulated net charge against the Fund's authority	(14,181)	(14,832)
Add: PAYE charges against the appropriation account after March 31	16,570	7,478
Less: amounts credited to the appropriation account after March 31	18,144	6,211
Net authority provided, end of year	(15,755)	(13,565)
Authority limit (Note 1)	20,000	45,000
Unused authority carried forward	35,755	58,565

The accompanying notes are an integral part of the financial statements.

Government Telecommunications and Informatics Services Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Government Telecommunications and Informatics Services Revolving Fund as at March 31, 2002 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the management of the Government Telecommunications and Informatics Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Government Telecommunications and Informatics Services Revolving Fund as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with accounting principles for revolving funds of the Government of Canada as described in Note 2.

The financial statements as at March 31, 2001 and for the year then ended were audited by other auditors who expressed an opinion without reservation on those statements in their report dated July 4, 2001.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 28, 2002

BALANCE SHEET AS AT MARCH 31

(in thousands of dollars)

	2002	2001
ASSETS		
Current		
Accounts receivable		
Government of Canada	17,064	6,211
Outside parties	861	1,144
Other assets	1,269	508
	19,194	7,863
Capital assets (Note 3)	166	226
	19,360	8,089

	2002	2001
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	520	249
Outside parties	15,555	7,363
Other liabilities	601	521
	16,676	8,133
Allowance for employee termination benefits	2,754	2,497
	19,430	10,630
Contractual commitments (Note 4)		
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(14,181)	(14,832)
Accumulated surplus	14,111	12,291
	19,360	8,089

The accompanying notes are an integral part of the financial statements.

Government Telecommunications and Informatics Services Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002	2001
Revenues	131,814	124,351
Cost of sales	102,339	95,329
Cost of sales—Amortization	33	116
Gross margin	29,442	28,906
Operating expenses		
Salaries and employee benefits	12,811	11,563
Employee termination benefits	308	255
Professional and special services	10,653	7,536
Occupancy costs	816	816
Transportation and communications	1,003	746
Corporate and administrative services	1,017	676
Utilities, materials and supplies	737	538
Information	33	279
Amortization	141	147
Purchased repair and maintenance	14	92
Interest on drawdown		64
Rentals	52	49
Gain on disposal of capital assets		(109)
Other expenditures	37	
	27,622	22,652
Net income	1,820	6,254

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002	2001
Balance, beginning of year	12,291	6,037
Net income	1,820	6,254
Balance, end of year	14,111	12,291

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002	2001
Operating activities		
Net income	1,820	6,254
Items not affecting use of authority		
Amortization	141	147
Amortization—Recoverable from OGD's	33	116
Provision for employee termination benefits	257	55
Gain on disposal of capital assets		(109)
	2,251	6,463
Working capital change (Note 5)	(2,788)	23,330
	(537)	29,793
Investing activities		
Capital assets—Acquisitions	(114)	(65)
Net (increase) decrease in accumulated net charge against the Fund's authority	(651)	29,728
Accumulated net charge against the Fund's authority, beginning of year	14,832	(14,896)
Accumulated net charge against the Fund's authority, end of year	14,181	14,832

The accompanying notes are an integral part of the financial statements.

Government Telecommunications and Informatics Services Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Government Telecommunications Agency (GTA) Revolving Fund was established in 1963 to plan and provide telecommunications facilities and services for federal departments and agencies. Section 5.2 of the *Revolving Funds Act* authorizes the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed $8,000,000 at any time. The authority was increased intermittently over the years. The last increase was for $34,000,000 which brought the authority to $64,000,000 as per *Appropriation Act No. 4, 1991-92* which was repealed in 1996 and replaced by section 5.5 of the *Revolving Funds Act*. As per Treasury Board decision #827175, on April 1, 1999 the draw down authority of the GTIS Revolving Fund was reduced from $64,000,000 to $45,000,000 and the accumulated surplus was reduced by $20,000,000.

In 2001-2002, in accordance with Section 12 of the *Revolving Funds Act*, and through the 2001-2002 Supplementary Estimates (B) (Treasury Board decision #829420 dated December 6, 2001), the draw down authority of the Fund was reduced from $45,000,000 to $20,000,000.

As part of the restructuring announced June 25, 1993, GTA was merged with the informatics groups from the former Supply and Services Canada (SSC) and Public Works Canada (PWC) to form what is called Government Telecommunications and Informatics Services (GTIS). As of April 1, 1994 all balances in the GTA Revolving Fund were transferred to the GTIS Revolving Fund. The 1998-99 Planning, Reporting and Accountability Structure (PRAS) exercise transferred the activities providing internal support to PWGSC from the GTIS Revolving Fund to the Vote effective April 1, 1998.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Inventories

Inventories are valued at the lower of cost or the net realization value and are recorded on a first-in, first-out basis.

(c) Capital assets

Assets having a purchase cost of $10,000 or more are capitalized. Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Informatics hardware	3 years
Informatics software	3 years

The current year acquisitions are amortized commencing the first day of the month following the month the expenditure for the asset is recorded.

(d) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(e) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual is made for severance entitlements on service prior to April 1, 1994. This accrual represents a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

(f) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

Government Telecommunications and Informatics Services Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

3. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acquisitions	Disposals/ adjustments	Balance, end of year
	(in thousands of dollars)			
Informatics hardware	1,192	72		1,264
Informatics software		42		42
	1,192	114		1,306

Accumulated amortization	Balance, beginning of year	Current year amortization	Disposals/ adjustments	Balance, end of year
	(in thousands of dollars)			
Informatics hardware	966	174		1,140
Net	226	(60)		166

4. Contractual commitments

The Fund is engaged in contracts with telecommunication suppliers. The future payments are as follows:

	(in thousands of dollars)
2002-2003	30,971
2003-2004	12,274
2004-2005	2,217
2005-2006	269
2006-2007	33
	45,764

5. Changes in working capital

	2002	2001	Changes
	(in thousands of dollars)		
Current assets	19,194	7,863	(11,331)
Current liabilities	16,676	8,133	(8,543)
	2,518	(270)	(2,788)

6. Comparative figures

Certain of the prior year's figures have been reclassified in order to conform to the presentation adopted in the current year.

National Film Board Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Audit and Finance Committee and presented to the Board of Trustees. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Director, Administration, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the Auditor General, who audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

LUISA FRATE
Chief, Financial Operations
(Senior full-time financial officer)

MARYSE CHARBONNEAU
Director, Administration
(Senior financial officer)

May 31, 2002

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Annual lapsing authority				
Cost of operation		(62,242)		(61,531)
Less: items not requiring use of funds		3,044		3,137
Operating use of funds	(64,728)	(59,198)	(65,160)	(58,394)
Net capital acquisitions		(3,893)		(4,648)
Authority used	(64,728)	(63,091)	(65,160)	(63,042)
Statutory authority				
Working capital change	(375)	(4,307)	(375)	3,503
Other items		4,307		(3,475)
Authority used	(375)		(375)	28
Total authority used	(65,103)	(63,091)	(65,535)	(63,014)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2002	2001
Credit balance in the accumulated net charge against the Fund's authority	9,058	3,818
Add: PAYE charges against the credit account after March 31	4,617	9,531
Less: amounts credited to the credit account after March 31		
Net authority used, end of year	13,675	13,349
Authority limit	15,000	25,000
Unused authority carried forward	1,325	11,651

National Film Board Revolving Fund—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the balance sheet of the National Film Board as at March 31, 2002 and the statements of operations and accumulated deficit and cash flow for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Further, in my opinion, the transactions of the Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *National Film Act* and the by-laws of the Board.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 31, 2002

BALANCE SHEET AS AT MARCH 31

	2002	2001
	$	$
ASSETS		
Current assets		
Cash	218,538	268,140
Accounts receivable		
Government of Canada	56,849	4,459
Outside parties	2,355,809	2,628,556
Inventories (Note 3)	469,762	474,256
Deposits	317,622	490,459
Prepaid expenses	1,179,682	869,933
	4,598,262	4,735,803
Capital assets (Note 5)		
Cost	39,015,419	36,537,226
Less: accumulated amortization	28,459,898	26,717,573
	10,555,521	9,819,653
	15,153,783	14,555,456

	2002	2001
	$	$
LIABILITIES		
Current liabilities		
Accounts payable		
Government of Canada	839,466	2,478,209
Outside parties	4,103,708	7,145,751
Accrued salaries and vacations	782,133	396,508
Advances on productions	177,835	57,202
Provision for employee future benefits	300,000	100,000
	6,203,142	10,177,670
Long-term liabilities		
Obligation under capital leases (Note 6)	240,300	687,919
Provision for employee future benefits	5,741,331	5,886,761
	5,981,631	6,574,680
Commitments and contingencies (Notes 13 and 14)		
EQUITY OF CANADA		
Accumulated net charge against the Revolving Fund's authority (Note 7)	9,058,455	3,818,110
Accumulated deficit (Note 8)	(6,089,445)	(6,015,004)
	2,969,010	(2,196,894)
	15,153,783	14,555,456

The accompanying notes are an integral part of these financial statements.

Approved by Management:

MARYSE CHARBONNEAU
Director, Administration

JACQUES BENSIMON
Government Film Commissioner

Approved by the Board:

CHERRY ELIZABETH KARPYSHIN
Member

PIERRE LESSARD
Member

National Film Board Revolving Fund—*Continued*

STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31

	2002	2001
	$	$
Expenses (Note 9)		
English programming		
Production of films and other forms of visual presentations		
Board's program	27,244,923	28,037,926
Sponsored production	640,954	995,233
Marketing of films and other forms of visual presentations	4,403,489	4,660,341
	32,289,366	33,693,500
French programming		
Production of films and other forms of visual presentations		
Board's program	15,690,271	16,026,135
Sponsored production	232,043	510,948
Marketing of films and other forms of visual presentations	2,488,427	2,330,478
	18,410,741	18,867,561
International programming		
Marketing of films and other forms of visual presentations	2,337,368	2,213,059
General services		
Distribution and other services	6,776,910	6,729,593
Research and development	2,320,777	954,811
	9,097,687	7,684,404
Management and administration	6,906,313	6,938,524
Cost of operations	69,041,475	69,397,048
Revenues		
Production and marketing of films and other forms of visual presentations		
English programming	640,954	995,233
French programming	232,043	510,948
Film prints, rentals and royalties		
Canadian distribution	2,874,857	2,870,402
International distribution	1,572,508	2,405,445
Services and miscellaneous	1,479,488	1,083,743
	6,799,850	7,865,771
Net cost of operations for the year before funding from the Government of Canada	62,241,625	61,531,277
Funding from the Government of Canada	62,167,184	61,164,412
Net results of operations for the year	(74,441)	(366,865)
Balance of accumulated deficit, beginning of year	(6,015,004)	(5,648,139)
Balance of accumulated deficit, end of year (Note 8)	(6,089,445)	(6,015,004)

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2002	2001
	$	$
Operating activities:		
Net results of operations for the year	(74,441)	(366,865)
Items not requiring an outlay (inflow) of cash		
Amortization of capital assets	3,059,878	2,870,055
Gain on disposal of capital assets	(91,226)	(99,654)
Change in the provision for employee future benefits	249,505	470,257
Change in the provision of accrued vacations	19,871	(32,930)
	3,163,587	2,840,863
Payments on and change in the provision for employee future benefits	(194,935)	(70,462)
Change in the funded components of working capital	(4,307,059)	3,503,442
	(1,338,407)	6,273,843
Financing activities:		
Obligation under capital leases	300,151	803,874
Payments on obligations under capital leases	(497,569)	(500,255)
	(197,418)	303,619
Investing activities:		
Acquisition of capital assets	(3,511,792)	(4,397,411)
Acquisition under capital leases	(300,151)	(803,874)
Proceeds from disposal of capital assets	107,423	155,952
	(3,704,520)	(5,045,333)
Accumulated net charge against the Revolving Fund's authority		
Change in the year	(5,240,345)	1,532,129
Balance, beginning of year	(3,818,110)	(5,350,239)
Balance, end of year	(9,058,455)	(3,818,110)

The accompanying notes are an integral part of these financial statements.

National Film Board Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purposes

The National Film Board is governed by the *National Film Act*. It is established to initiate and promote the production and distribution of films in the national interest and, in particular, to:

- produce and distribute and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;
- engage in research in film activity and to make available the results thereof to persons engaged in the production of films;
- advise the Governor in Council in connection with film activities; and
- discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

2. Significant accounting policies

Funding from the Government of Canada

The Board is mainly financed by the Government of Canada. The funds are received via a permanent authority from Parliament (Revolving Fund) and a parliamentary appropriation voted annually.

The Revolving Fund allows the Board to make payments out of the Consolidated Revenue Fund for working capital, interim financing of operating costs and capital asset acquisitions, and records the change in the net book value of capital assets. This authority requires that the aggregate of admissible working capital and net book value of capital assets does not exceed $15 million. During the year, the authority was decreased from $25 million to $ 15 million.

A parliamentary appropriation is voted annually to replenish the Revolving Fund for net acquisitions of capital assets and the admissible cost of operations. Any unused balance lapses. The annual parliamentary appropriation used is recorded in the Statement of Operations and Accumulated Deficit in the financial year to which it applies.

Production of films and other forms of visual presentations

All production costs are charged to operations in the year in which they are incurred and shown in the Statement of Operations and Accumulated Deficit as follows:

Board's program

All costs incurred for unsponsored productions, the Board's share in coproductions and the excess of costs over the sponsor's contribution for partially sponsored productions.

Sponsored production

All costs incurred for fully sponsored productions and the sponsored costs of partially sponsored productions.

Revenues from production of films and other forms of visual presentations are accounted for at an amount equal to the sponsored production costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

Royalty revenues

Royalty revenues are recognized once all of the Board's obligations have been fulfilled and its expenses have been accounted for, regardless of when the acquirer actually uses the work.

Inventories

Materials and supplies are carried at the standard cost.

Film prints and other forms of visual presentations held for sale are carried at the lower of the average direct cost of production and net realizable value. The cost of other prints is expensed on a current basis.

Capital assets

Capital assets are carried at cost. Amortization is calculated on the straight-line method over the estimated useful life of the assets, as follows:

— Technical equipment	from 4 to 10 years
— Data processing equipment	from 5 to 10 years
— Office furniture and equipment	from 5 to 10 years
— Rolling stock	5 years
— Leasehold improvements	terms of the leases

The Board has a collection of nearly 20,000 audio-visual works produced between 1895 and the present. This inestimable collection is not intended for sale and does not have a measurable value. It has, however, been assigned a nominal value of $1 in the financial statements, appearing on the balance sheet as a capital asset to ensure that the reader is aware of its existence.

National Film Board Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

The Board enters into operating lease agreements to acquire the exclusive use of certain capital assets. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which almost all the benefits and risks inherent to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the net present value of the acquisition price of the asset (excluding any interest expenditure). The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

Employee future benefits

Pension benefits

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The Board's contribution to the plan reflects the full cost of the employer contributions. This amount is currently based on a multiple of the employee's required contributions, and may change from time to time depending on the experience of the Plan. These contributions represent the total pension obligations of the Board and are charged to operations on a current basis. The Corporation is not currently required to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

Non-pension benefits

The Board is required to recognize certain non-pension post-employment benefits over the periods which employees render services to the Board. Employees are entitled to specified benefits on termination as provided for under conditions of employment, through a severance benefit plan. The Board recognizes the cost of future severance benefits over the periods in which the employees render services to the entity and the liability for these benefits is recorded in the accounts as the benefits accrue to employees.

3. Inventories

	2002	2001
	$	$
Materials and supplies	230,507	212,716
Film prints and other forms of visual presentations	239,255	261,540
	469,762	474,256

4. Participation

During the 2002 fiscal year, the NFB has participated in a long-term partnership with The Documentary Channel, acquiring 14 percent of the specialty service (14 x $1 units). Pursuant to the investment agreement, the NFB's obligations with respect to debts, liabilities and other obligations are limited to the capital invested. The NFB also agreed to provide a specific number of hours of documentary programming each year at a set price, 50 percent of it recoverable as short-term receivables and 50 percent converted to a long-term interest-bearing loan repayable under certain conditions. The loan will be accounted for once these conditions are met.

5. Capital assets

Cost	Balance, beginning of year	Acquisitions	Disposals	Balance, end of year
	$	$	$	$
Technical equipment	23,779,242	536,558	890,123	23,425,677
Data processing equipment	10,489,359	1,355,617	96,613	11,748,363
Office furniture and equipment	1,408,737	11,860	334,758	1,085,839
Rolling stock	44,011		12,256	31,755
Collection	1			1
Leasehold improvements	815,876	1,907,908		2,723,784
	36,537,226	3,811,943	1,333,750	39,015,419
Technical equipment	19,010,922	1,312,306	890,123	19,433,105
Data processing equipment	6,303,780	1,122,065	96,613	7,329,232
Office furniture and equipment	1,177,051	61,845	318,561	920,335
Rolling stock	44,011		12,256	31,755
Leasehold improvements	181,809	563,662		745,471
	26,717,573	3,059,878	1,317,553	28,459,898

The above assets include equipment under capital leases for a total value of $2,294,148 (2001—$2,050,200) less accumulated amortization of $1,217,242 (2001—$741,411).

National Film Board Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

6. Obligation under capital leases

The Board has entered into agreements to rent technical, data processing and office equipment under capital leases. The assets have been capitalized at $2,294,148 using implicit interest rates varying from 10 percent to 19 percent. The related obligations are liquidated over a 3-5 year lease term and are divided into short-term and long-term portions in the balance sheet. Minimum lease payments totalling $497,569 for the year ended March 31, 2002, including interest of $124,824 were charged to operations.

The obligations under capital leases includes the following:

	$
Future lease payments:	
2003	736,775
2004	200,945
2005	44,617
2006	19,324
	1,001,661
Less: interest	107,829
	893,832
Short-term portion	653,532
Long-term portion	240,300

7. Accumulated net charge against the Revolving Fund's authority

	2002	2001
	$	$
Net book value of capital assets	10,555,521	9,819,653
Obligation under capital leases	(893,832)	(1,091,250)
Funded components of working capital	(603,234)	(4,910,293)
	9,058,455	3,818,110

8. Accumulated deficit

The accumulated deficit is composed of the following items, which will be funded by Parliamentary appropriation in the year in which they are paid:

	2002	2001
	$	$
Accrued vacations	48,114	28,243
Employee future benefits		
Provisions for regular benefits:		
Short-term	300,000	100,000
Long-term	5,741,331	5,886,761
	6,089,445	6,015,004

9. Expenses

	2002	2001
	$	$
Salaries and benefits	34,940,887	33,188,090
Professional and special services	9,319,032	10,857,744
Rentals	8,462,226	8,123,829
Transportation and communication	4,435,853	4,522,918
Amortization of capital assets	3,059,878	2,870,055
Materials and supplies	2,312,346	2,819,339
Cash financing in coproductions	2,110,979	2,119,432
Contracted film production and laboratory processing	1,668,939	2,061,180
Information	970,955	925,568
Repairs and upkeep	739,690	838,165
Gain on disposal of capital assets	(91,226)	(99,654)
Miscellaneous	1,111,916	1,170,382
	69,041,475	69,397,048

10. Employee future benefits

Pension benefits

During the year the Public Service Superannuation Plan (PSSA) required the Board to contribute to the PSSA at an equal rate of the employees' contributions. The Board's contribution to the PSSA during the year is $3,103,604 (2001—$3,093,753).

Non-pension benefits

These benefit plans are not pre-funded and thus have no assets. The net expense for the Board's non-pension benefit plans for the year ended March 31, 2002 is $449,505 (2001—$470,257).

11. Fair value of financial instruments

Accounts receivable, accounts payable and obligation under capital leases are incurred in the normal course of business. The carrying amounts of each of these accounts approximate their fair value because of their short-term maturity. There is no concentration of accounts receivable and, therefore, there is no significant credit risk.

12. Related-party transactions

The Board is related in terms of common ownership to all departments, agencies and Crown corporations created by the Government of Canada. The Board enters into transactions with these entities in the normal course of business. During the year, the Board leased accommodations from the Department of Public Works and Government Services Canada (PWGSC) for the amount of $6,715,515 (2001—$6,317,384).

National Film Board Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

13. Commitments

The Board has long-term lease agreements for premises and equipment. The most significant of these agreements has been concluded with PWGSC for premises until 2016. Future minimum rental payments for the next five years are as follows:

	Premises	Equipment	Total
	$	$	$
2003	6,563,000	716,000	7,279,000
2004	6,378,000	333,000	6,711,000
2005	5,396,000	129,000	5,525,000
2006	5,128,000	4,000	5,132,000
2007	4,908,000	1,000	4,909,000
2008-2016	35,161,000		35,161,000
	63,534,000	1,183,000	64,717,000

From the amount of $63,534,000 for the lease for premises, agreements have been signed for $800,000 with outside parties and $62,734,000 with PWGSC.

14. Contingencies

In the normal course of business, the Board is the defendent in pending claims or lawsuits. It is the opinion of management that these actions will not result in any substantial liabilities for the Board.

15. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in 2002.

Optional Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Optional Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2002 and the results of its operations and its cash flow for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

ROD MONETTE

Assistant Deputy Minister,
Government Operational Service

J.S. BILLINGS

Assistant Deputy Minister,
Supply Operations Service

L. FORAND

Assistant Executive Director,
Communication programs and services
Communication Canada

July 29, 2002

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net loss	(4,200)	(6,157)	(1,359)	(2,523)
Add: items not requiring use of funds		323	963	(1,039)
Operating use of funds	(4,200)	(5,834)	(396)	(3,562)
Less: items requiring use of funds				
Net capital acquisitions		4,445	167	
Net other assets and liabilities		(2,993)		204
Authority used	(4,200)	(7,286)	(563)	(3,766)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2002	2001
Credit (debit) balance in the accumulated net charge against the Fund's authority	(9,445)	11,093
Add: PAYE charges against the appropriation account after March 31	24,076	17,880
Less: amounts credited to the appropriation account after March 31	11,060	9,987
Net authority used, end of year	3,571	18,986
Authority limit (Note 1)	35,000	200,000
Unused authority carried forward	31,429	181,014

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND ETHICS BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of Optional Services Revolving Fund as at March 31, 2002, the statements of operations, accumulated surplus (deficit), and cash flow for the year then ended. These financial statements are the responsibility of the management of Optional Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Optional Services Revolving Fund as at March 31, 2002, the results of its operations and its cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

The financial statements as at March 31, 2001 and for the year then ended were audited by other auditors who expressed an opinion without reservation on those statements in their report dated July 6, 2001.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
June 12, 2002

BALANCE SHEET AS AT MARCH 31

(in thousands of dollars)

	2002	2001
ASSETS		
Current		
Accounts receivable		
Government of Canada	1,888	10,110
Outside parties	9,996	2,592
Inventories	2,080	2,168
Other assets	1,183	753
	15,147	15,623
Capital assets (Note 3)	4,651	251
	19,798	15,874

	2002	2001
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	2,575	3,527
Outside parties	19,346	13,849
Deferred revenues	3,638	646
Other liabilities	354	160
	25,913	18,182
Allowance for employee termination benefits	2,173	1,985
	28,086	20,167
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(9,445)	11,093
Accumulated surplus (deficit)	1,157	(15,386)
	19,798	15,874

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002	2001
Revenues (Note 4)	108,314	99,454
Cost of sales	98,254	85,671
Gross margin	10,060	13,783
Operating expenses		
Salaries and employee benefits	8,122	7,571
Employee termination benefits	227	177
Professional and special services	2,730	3,358
Corporate and administrative services	2,175	1,717
Occupancy costs	878	1,099
Interest on drawdown	1,026	876
Bad debts expenses	362	445
Utilities, materials and supplies	149	311
Transportation and communications	233	286
Loss on disposal of capital assets		170
Purchased repair and maintenance	67	141
Information	173	72
Amortization	45	53
Rentals	17	23
Other expenditures	13	7
	16,217	16,306
Net loss	(6,157)	(2,523)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002	2001
Operating activities:		
Net loss	(6,157)	(2,523)
Items not affecting use of authority		
Amortization	45	53
Provision for employee termination benefits	188	164
Loss on disposal of capital assets		170
	(5,924)	(2,136)
Changes in working capital (Note 5)	8,207	(1,635)
	2,283	(3,771)
Investing activities:		
Capital assets		
Acquisitions	(4,445)	
Net increase in accumulated net charge against the Fund's authority	(2,162)	(3,771)
Write-off of net draw down authority used (Note 1)	22,700	
Accumulated net charge against the Fund's authority, beginning of year	(11,093)	(7,322)
Accumulated net charge against the Fund's authority, end of year	9,445	(11,093)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS (DEFICIT) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002	2001
Balance, beginning of year	(15,386)	(12,863)
Net loss	(6,157)	(2,523)
Write-off of net draw down authority used (Note 1)	22,700	
Balance, end of year	1,157	(15,386)

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Optional Services Revolving Fund (OSRF) was established under *Appropriation Act No.4, 1991-92* which was repealed in 1996 and replaced by section 5.5 of the *Revolving Funds Act*. The operation of the Fund is for the purpose of section 6(a) of the *Department of Public Works and Government Services Act* in respect of the acquisition and provision of articles, supplies, machinery, equipment and other material; and section 6(b) in respect of the acquisition and provision of printing and publishing services. Treasury Board approved the following programs as part of the OSRF mandate: the systems' Benchmarking and Software Brokerage Programs; the Vaccine Program; the Government Travel Service; and for the recording of the Cost of Product of Traffic Management and the Buy for Lease Program. The operation of the Fund is also for the purpose of section 6 of the *Surplus Crown Assets Act* for the distribution and disposal of surplus Crown assets; including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than $200,000,000 the revenues received in respect of the purposes of the Fund.

In 2001-2002, in accordance with Section 12 of the *Revolving Funds Act*, and through the 2001-2002 Supplementary Estimates (A) (Tresury Board decision 829023-1 dated October 25, 2001), the draw down authority of the Fund was reduced from $200,000,000 to $75,000,000 and through the 2001-2002 Supplementary Estimates (B) (Treasury Board decision 829420 dated December 6, 2001), the draw down authority of the Fund was reduced from $75,000,000 to $35,000,000. The Treasury Board decision 829420 also authorized the write off of $22,700,000 of the net draw down authority used as of March 31, 2002.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles to the extent that they are in accordance with government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Inventories

Inventories are valued at cost and are recorded on a first-in, first-out basis.

(c) Capital assets

Assets having a purchase cost of $10,000 or more are capitalized. Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Leasehold improvements	25 years
Informatics hardware	3 to 5 years

Assets are amortized commencing the month after acquisition.

(d) Deferred revenues

Deferred revenues relating to subscriptions revenue derived from publishing are amortized on a straight-line basis over the length of the subscriptions. Deferred revenues related to the capital asset funding are amortized after the completion stage of the project, on the same straight-line basis as the corresponding capital asset.

(e) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(f) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual was made for severance entitlements on service prior to April 1, 1992. This accrual represented a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

(g) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

Optional Services Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

3. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acquisitions	Disposals/ adjust-ments	Balance, end of year
	(in thousands of dollars)			
Leasehold improvements	241			241
Informatics hardware	117	54		171
Assets under construction		4,391		4,391
	358	4,445		4,803

Accumulated amortization	Balance, beginning of year	Current year amortization	Disposals/ adjust-ments	Balance, end of year
	(in thousands of dollars)			
Leasehold improvements	53	10		63
Informatics hardware	54	35		89
	107	45		152
Net	251	4,400		4,651

4. Revenues

	2002	2001
	(in thousands of dollars)	
Traffic management recoveries	43,352	40,677
Vaccine program recoveries	35,037	24,765
Communications coordination services sales	9,669	12,559
Locally shared support services centres sales	6,840	6,477
Software brokerage program recoveries	6,758	9,570
Crown assets distribution centres sales	5,102	5,406
Communication, printing and audio-visual recoveries	1,556	
	108,314	99,454

5. Changes in working capital

	2002	2001	Changes
	(in thousands of dollars)		
Current assets	15,147	15,623	476
Current liabilities	25,913	18,182	7,731
	(10,766)	(2,559)	8,207

6. Subsequent event

Effective April 1, 2002, Communication Canada is responsible for the operations and costs associated with the communication services previously provided by the Fund. The assets and liabilities were transferred at net book value to Communication Canada. The effect of this change is shown in the following condensed financial information for the year ended March 31, 2002:

	(in thousands of dollars)
Assets	6,132
Liabilities	6,328
Equity of Canada	(196)
Statement of operations:	
Revenues	9,669
Expenses	12,755
Net loss	3,086

7. Comparative figures

Certain of the prior years' figures have been reclassified in order to conform to the presentation adopted in the current year.

Parks Canada Agency Enterprise Units Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Parks Canada Agency Enterprise Units Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been reviewed by the Financial Management Branch of Parks Canada Agency. The information included in these financial systems is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the Parks Canada Agency's financial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control in order to provide reasonable assurance that transactions are appropriately authorized and financial records properly maintained to provide accurate and reliable financial statements. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

TERRY PERKINS
Senior Financial Officer
Parks Canada Agency

July 9, 2002

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net profit (loss)	(134)	(874)	751	(778)
Add: items not requiring use of funds	1,017	1,600	1,213	1,504
Operating source of funds	883	726	1,964	726
Net capital acquisitions	(770)	(191)	(210)	(1,194)
Working capital change		468		406
Other items		(549)		(382)
Authority provided (used)	113	454	1,754	(444)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2002	2001
Credit balance in the accumulated net charge against the Fund's authority	5,155	6,158
Add: charges against the appropriation account after March 31	1,048	498
Less: amounts credited to the appropriation account after March 31	80	77
Net authority used, end of year	6,123	6,579
Authority repealed	(6,123)	
Authority limit		8,000
Unused authority carried forward		1,421

The accompanying notes are an integral part of the financial statements.

Parks Canada Agency Enterprise Units Revolving Fund—*Continued*

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2002	2001
ASSETS		
Current		
Accounts receivable		
Outside parties	80	71
Inventory	10	68
Others		14
	90	153
Capital assets		
Cost	43,192	42,848
Less: accumulated amortization	26,303	24,649
	16,889	18,199
Add: asset under construction		57
	16,889	18,256
	16,979	18,409

	2002	2001
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	996	580
Outside parties	60	71
	1,056	651
Long-term		
Provision for employee termination benefits	295	253
EQUITY OF CANADA		
Contributed capital	13,757	5,192
Asset revaluation (Note 3)		8,565
Accumulated net charge against the Fund's authority	5,155	6,158
Accumulated deficit	(3,284)	(2,410)
	15,628	17,505
	16,979	18,409

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002	2001
Revenues		
Admissions	3,440	3,614
Rentals and concession	862	916
Recreation	977	707
Staff housing	10	7
Swim	2	2
Other	42	9
Total revenues	5,333	5,255
Expenses		
Salaries and employee benefits	2,871	2,825
Provision for employee termination benefits	42	43
Amortization	1,558	1,461
Utilities, materials and supplies	606	501
Professional and special services	435	249
Interest	205	239
Information	71	226
Purchased repairs and upkeep	293	188
Transportation and communications	74	122
Rentals	24	28
Miscellaneous expenditures	28	151
Total expenses	6,207	6,033
Net loss	(874)	(778)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002	2001
Balance, beginning of year	(2,410)	(1,632)
Net loss	(874)	(778)
Balance, end of year	(3,284)	(2,410)

The accompanying notes are an integral part of the financial statements.

Parks Canada Agency Enterprise Units Revolving Fund—*Continued*

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002	2001
Operating activities:		
Net loss before extraordinary items	(874)	(778)
Add:		
Provision for employee termination benefits	42	43
Amortization	1,558	1,461
	726	726
Changes in current assets and liabilities	468	406
Net financial resources provided by operating activities	1,194	1,132
Investing activities:		
Capital assets purchased	(191)	(1,194)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	1,003	(62)
Accumulated net charge against the Fund's authority account, beginning of year	(6,158)	(6,096)
Accumulated net charge against the Fund's authority account, end of year	(5,155)	(6,158)

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Parks Canada Agency Enterprise Units Revolving Fund was established on April 1, 1994, and the Highland Links Golf Course became a member of that Fund on April 1, 1996, pursuant to paragraph 29.1(2)(b) of the *Financial Administration Act*, to authorize the Minister of Canadian Heritage to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for purposes of operating the Parks Canada Agency Enterprise Units including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund not to exceed at any time by more than $8,000,000 the revenues received in respect of the purposes of the Fund.

Effective March 31, 2002, the Agency has received the authorization to discontinue to report separately the revolving funds' financial results. This has been communicated in Treasury Board's decision #829420 (Vote 111) which stipulated that the projected net drawdown authority used by Parks Canada Agency's Enterprise Units Revolving Fund must be written-up, of up to $6,448,000, and that section 3 of the *Revolving Funds Act* has been repealed as at March 31, 2002.

2. Significant accounting policies

Capital assets

The capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Asset	Years
Buildings	20 to 40 years
Clubhouse furniture	10 years
Greens and bridges	20 to 30 years
Irrigation system and minor buildings	25 years
Tees and loader	4 to 30 years
Equipment	1 to 10 years
Vehicles	1 to 8 years
Grounds parking	15 to 40 years
Utilities potable water systems	40 years

Parks Canada Agency Enterprise Units Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

Pension plan

Employees of the Parks Canada Agency Enterprise Units Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees. No accrual is made for severance entitlements on service prior to April 1, 1994. Benefits earned by the Hot Springs Enterprise Unit prior to April 1, 1994, and estimated at $113,500 as at March 31, 1994, and benefits earned by the Highland Links Golf Course prior to April 1, 1996 and estimated at $32,500 are a liability of Treasury Board and accordingly have not been recorded.

3. Capital assets—Revaluation

Revaluation	Previously reported	Revaluated amount	Change
	(in thousands of dollars)		
Cost	11,915	40,206	28,291
Accumulated depreciation	4,219	23,945	19,726
Total	7,696	16,261	8,565

The capital assets of the Parks Canada Agency Enterprise Units Revolving Fund were adjusted on April 1, 2001 to be consistent with the capital assets policies of Parks Canada Agency.

Parks Canada Agency implemented Generally Accepted Accounting Principles (GAAP) on this date, in accordance with the Financial Information Strategy of the Government of Canada.

Parks Canada Agency Townsites Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Parks Canada Agency Townsites Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. To assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Financial Management Branch of the Parks Canada Agency. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions. Financial information contained in the Parks Canada Agency financial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's Directorate of Financial Services develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

TERRY PERKINS
Senior Financial Officer
Parks Canada Agency

July 9, 2002

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income	4,484	2,967	1,104	1,632
Add: items not requiring use of funds	1,788	1,830	2,875	1,738
Operating source of funds	6,272	4,797	3,979	3,370
Net capital acquisitions	(6,687)	(4,838)	(4,395)	(3,670)
Working capital change		258		(947)
Other items		(630)		952
Authority used	(415)	(413)	(416)	(295)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002	2001
Credit balance in the accumulated net charge against the Fund's authority	3,777	3,994
Less: Parks Canada advance		371
Less: amounts credited to the appropriation account after March 31	(559)	(300)
Net authority used, end of year	4,336	3,923
Authority repealed	(4,336)	
Authority limit		10,000
Unused authority carried forward		6,077

The accompanying notes are an integral part of the financial statements.

Parks Canada Agency Townsites Revolving Fund—*Continued*

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2002	2001
ASSETS		
Current		
Accounts receivable		
Outside parties	491	46
Inventory	1	121
	492	167
Capital assets		
Cost	85,916	85,128
Less: accumulated amortization	47,848	46,258
Add: asset under construction	5,058	1,184
	43,126	40,054
	43,618	40,221

	2002	2001
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	994	117
Outside parties	56	350
	1,050	467
Long-term		
Allowance for employee termination benefits	358	294
EQUITY OF CANADA		
Contributed capital (Note 3)	34,082	50,808
Asset revaluation (Note 2)		(16,726)
Accumulated net charge against the Fund's authority	3,777	3,994
Accumulated surplus	4,351	1,384
	42,210	39,460
	43,618	40,221

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002	2001
Revenues		
Municipal equivalent and general municipal capital subsidy from Parks Canada Agency	4,529	3,154
Water, sewer and garbage services	3,012	2,862
Operating subsidies from Parks Canada Agency	3,200	2,858
Business licenses and administration fees	439	488
Portable cabins	272	141
Streetworks	101	103
Miscellaneous (includes interest)	21	69
	11,574	9,675
Expenses		
Salaries and employee benefits	3,211	3,524
Provision for employee termination benefits	64	68
Amortization	1,730	1,670
Utilities, materials and supplies	1,734	1,450
Professional and special services	1,055	711
Purchased repair and maintenance	582	353
Transportation and communications	103	101
Loss on disposal of capital assets	36	
Interest	20	100
Rentals	66	38
Other	6	28
	8,607	8,043
Net income	2,967	1,632

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS (DEFICIT) FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002	2001
Balance, beginning of year	1,384	(248)
Net income	2,967	1,632
Balance, end of year	4,351	1,384

The accompanying notes are an integral part of the financial statements.

Parks Canada Agency Townsites Revolving Fund—*Continued*

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002	2001
Operating activities:		
Net income before extraordinary items	2,967	1,632
Add:		
Provision for employee termination benefits	64	68
Amortization	1,730	1,670
Loss on disposal of capital assets	36	
	4,797	3,370
Changes in current assets and liabilities	258	(947)
Net financial resources provided by operating activities	5,055	2,423
Investing activities:		
Capital assets purchased	(4,838)	(3,670)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	217	(1,247)
Accumulated net charge against the Fund's authority account, beginning of year	(3,994)	(2,747)
Accumulated net charge against the Fund's authority account, end of year	(3,777)	(3,994)

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Parks Canada Agency Townsites Revolving Fund was established on April 1, 1996, pursuant to paragraph 29.1(2)(b) of the *Financial Administration Act*, to authorize the Minister of Canadian Heritage to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for purposes of operating the Parks Canada Agency Townsites Revolving Fund including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund not to exceed at any time by more than $10,000,000 the revenues received in respect of the purposes of the Fund.

Effective March 31, 2002, the Agency has received the authorization to discontinue to report separately the revolving funds' financial results. This has been communicated in Treasury Board's decision #829420 (vote 112) which stipulated that the projected net drawdown authority used by Parks Canada Agency's Townsites Revolving Fund must be written-up, of up to $4,338,000, and that section 3.1 of the *Revolving Funds Act* has been repealed as at March 31, 2002.

2. Capital assets—Revaluation

	Previously reported	Revaluated amount	Change
	(in thousands of dollars)		
Cost	64,800	82,644 (1)	17,844
Accumulated amortization	(10,018)	(44,588) (2)	(34,570)
Total	54,782	38,056	(16,726)

(1) 85,128 closing balance—2,484 (acquisition/disposal) = 82,644
(2) 46,258 closing balance—1,670 (amortization/disposal) = 44,588

The capital assets of the Parks Canada Agency Townsites Revolving Fund were adjusted on April 1, 2000 to be consistent with the capital asset policies of Parks Canada Agency. Parks Canada Agency implemented Generally Accepted Accounting Principles (GAAP) on this date, in accordance with the Financial Information Strategy of the Government of Canada.

Parks Canada Agency Townsites Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

3. Contributed capital book value

The contributed capital book value of the assets related to the Parks Canada Agency Townsites Revolving Fund was estimated for assets which are still within their first life-cycle and assets beyond their first life-cycle. Some of the factors taken into account included replacement cost, deflation factor, date of construction, estimated life-span, remaining useful life and overall asset condition.

The Parks Canada Agency Townsites Revolving Fund assets were revaluated in 2001 and contributed capital was reduced by $16.7 million:

	March 31, 2000	March 31, 2001	Adjusted
	(in thousands of dollars)		
Asset book value	54,782	38,056	(16,726)
Contributed capital	50,808	(16,726)	34,082

4. Pension plan

Employees of the Parks Canada Agency Townsites Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Account.

5. Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees based on actual salary expenses charged to the revolving fund. No accrual is made for severance entitlements on service prior to April 1, 1996. Benefits earned prior to April 1, 1996 and estimated at $708,000 as at March 31, 1996 are a liability of Treasury Board and accordingly have not been recorded.

6. Authority used

The Parks Canada Agency Townsites Revolving Fund has a drawdown limit of $10 million and as at March 31, 2002 the Accumulated Net Charge Against the Fund's Authority (ANCAFA, or "drawdown") was $4.0 million.

Passport Office Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Passport Office Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the significant accounting policies on a basis consistent with that of the preceding year, as set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Finance Administration Division of the Passport Office Revolving Fund complies with departmental financial management and accounting policies, develops those specific to the Fund's requirements and issues manuals and directives that maintain these policies and which describe procedures. The Fund maintains systems of financial management and internal accounting controls that provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded.

Approved by:

CLAUDE CARON
Director General,
Corporate Finance
Planning and Systems Bureau

KATHRYN McCALLION
Assistant Deputy Minister,
Corporate Services
Passport and Consular Affairs

June 10, 2002

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net loss	(1,737)	(17,789)	(16,853)	(11,205)
Add: items not requiring use of funds	17,481	20,283	10,725	9,016
Operating (use) source of funds	15,744	2,494	(6,128)	(2,189)
Net capital acquisitions	(21,898)	(12,393)	(14,902)	(9,564)
Working capital change	(14,862)	(9,964)	(1,500)	12,786
Loan from DFAIT		427		7,870
Return of a previous write-off of the Revolving Fund accumulated surplus				5,750
Funds for Government On-line		1,618		
Funds for Public Safety and Security initiatives	7,050	7,050		
Other items		7,616		(13,590)
Authority provided (used)	(13,966)	(3,152)	(22,530)	1,063

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2002	2001
Debit balance in the accumulated net charge against the Fund's authority account	(18,753)	(30,052)
Add: PAYE charges against the appropriation account after March 31	12,930	21,107
Less: amounts credited to the appropriation account after March 31	1,110	1,140
Net authority provided, end of year	(6,933)	(10,085)
Authority limit	4,000	4,000
Unused authority carried forward	10,933	14,085

The accompanying notes are an integral part of the financial statements.

Passport Office Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE ASSISTANT DEPUTY MINISTER,
CORPORATE SERVICES
PASSPORT AND CONSULAR AFFAIRS

We have audited the balance sheet of the Passport Office Revolving Fund as at March 31, 2002 and the statements of operations, accumulated surplus and cash flows for the year then ended. These financial statements are the responsibility of the management of the Passport Office Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Passport Office Revolving Fund as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

KPMG LLP
Chartered Accountants

Ottawa, Canada
May 24, 2002

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2002	2001
ASSETS		
Current		
Accounts receivable		
Government of Canada	374	1,319
Outside parties	1,300	88
Inventories	3,944	2,998
Prepaid expenses	50	50
	5,668	4,455
Long-term		
Capital assets (Note 6)		
At cost	20,875	16,106
Less: accumulated amortization	14,094	11,901
	6,781	4,205
Other capital assets (Note 6)		
Technology Enhancement Plan project	33,332	33,332
Other capital projects	23,785	16,161
	57,117	49,493
Less: accumulated amortization	26,882	10,418
	30,235	39,075
	42,684	47,735

	2002	2001
Current		
Accounts payable and accrued liabilities		
Government of Canada	6,647	15,322
Outside parties		
Accounts payable	5,996	5,266
Vacation pay	1,925	1,435
Retroactive salaries		176
Contractors' holdbacks	401	628
Current portion of the provision for employee termination benefits	1,092	780
Deferred lease inducement (Note 7)	338	
Deferred revenues		1,205
	16,399	24,812
Long-term		
Provision for employee termination benefits	6,807	6,050
Loan payable (Note 8)	8,297	7,870
	15,104	13,920
Commitments (Note 10)		
EQUITY OF CANADA (Note 9)		
Accumulated net charge against the Fund's authority	(18,753)	(30,052)
Accumulated surplus	29,934	39,055
	11,181	9,003
	42,684	47,735

The accompanying notes are an integral part of the financial statements.

Passport Office Revolving Fund— *Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002	2001
Revenues		
Fees earned	92,060	70,660
Miscellaneous revenues	1,226	598
	93,286	71,258
Operating expenses		
Salaries and employee benefits	55,133	43,318
Provision for employee termination benefits	1,288	1,088
Amortization of capital assets	18,657	7,928
Passport materials and application forms	6,792	6,580
Professional and special services	4,372	4,667
Passport operations at missions abroad	4,447	4,447
Accommodation	5,774	4,401
Freight, express and cartage	2,735	2,516
Printing, stationery and supplies	3,759	2,103
Telecommunications	1,573	1,321
Information	2,451	1,271
Travel and removal	1,443	1,011
Repair and maintenance	1,402	987
Postal services and postage	560	520
Rentals	216	159
Interest	431	70
Miscellaneous expenses	42	76
	111,075	82,463
Net loss	(17,789)	(11,205)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002	2001
Balance, beginning of year	39,055	44,510
Net loss	(17,789)	(11,205)
	21,266	33,305
Return of previous transfer of the Revolving Fund accumulated surplus		5,750
Parliamentary appropriations (Note 5)		
Vote 1 and 5—Government On-line	1,618	
Vote 1—Public Safety and Security initiatives	7,050	
Balance, end of year	29,934	39,055

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002	2001
Operating activities:		
Net loss	(17,789)	(11,205)
Add:		
Provision for employee termination benefits	1,288	1,088
Amortization of capital assets	18,657	7,928
Deferred leasehold inducements	338	
	2,494	(2,189)
Changes in current assets and liabilities	(9,964)	12,786
Payments on and change in provision for employee termination benefits	(531)	(277)
	(8,001)	10,320
Investing activities:		
Capital assets acquired	(12,393)	(9,564)
Financing activities:		
Loan payable	427	7,870
Vote 1 and 5—Government On-line	1,618	
Vote 1—Public Safety Initiatives	7,050	
Return of a previous transfer of the Revolving Fund accumulated surplus		5,750
	9,095	13,620
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	(11,299)	14,376
Accumulated net charge against the Fund's authority account, beginning of year	30,052	15,676
Accumulated net charge against the Fund's authority account, end of year	18,753	30,052

The accompanying notes are an integral part of the financial statements.

Passport Office Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Passport Office Revolving Fund (the "Fund") was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin. The *Revolving Funds Act* auhorized the operation of the Fund.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,000,000 at any time. An amount of $746,000 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

(a) Basis of accounting

These financial statements have been prepared in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

(b) Inventories

The inventory of materials and supplies is carried at cost.

(c) Capital assets

Capital assets are recorded at cost and amortized from the year of acquisition on a straight-line basis over their estimated useful lives as follows:

Asset	Years
Leasehold improvements	Term of lease
Furniture	10 years
Electronic data processing (EDP) equipment	3 years
Other machines and equipment	5 years

(d) Other capital assets

Effective April 1, 1994, all expenditures associated with the Technology Enhancement Plan (TEP) are capitalized. The project costs have been separated in four categories which are amortized on a straight-line basis over the useful life of each category as follows:

Asset	Years
Machines and equipment	10 years
System	4 years
Furniture	10 years
Electronic data processing (EDP) equipment	4 years

All project costs for the other capital projects are amortized on a straight-line basis over the useful life of the project.

(e) Employee termination benefits

Employees of the fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(f) Pension plan

Employees of the Passport Office are covered by the *Public Service Superannuation Act* administered by the Government of Canada. Under present legislation, contributions made by the Passport Office to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Passport Office and are charged to operations on a current basis. The Passport Office is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

Passport Office Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(g) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

(h) Revenue recognition

Revenues from passport fees are recognized upon application and receipt of payment.

3. Changes in accounting policy

Effective December 11, 2001, the Passport Office recognizes revenues when an application and payment for a passport was received. In prior years, revenues from passport fees were recognized once the production of the passport was complete. This change in accounting policy was due to a change in the regulations prescribing fees for passport services. The effect on the results of operations for the year was to increase revenues by $1,925,000. The new accounting policy was not applied retroactively as this was a change in the regulations of the Government of Canada.

4. Change in accounting estimates

Effective April 2001, the Fund's management revised their estimates regarding the useful life of certain capital assets. This change in estimates is due to new information and developments that arose in the current year.

The effect on the results of operations for the year was to increase amortization by approximately $10,000,000 in the current year.

5. Parliament appropriations

Pursuant to Treasury Board Decision #829317-1 dated December 6, 2001, an amount of $7,050,000 was transferred to the Passport Office for use in initiatives concerning public security. Of this amount $3,303,000 was expensed in the 2001-2002 fiscal period.

Pursuant to Treasury Board Decision #828959 dated May 3, 2001, the Department of Foreign Affairs and International Trade ("DFAIT") approved spending of $983,000 under Vote 1 and $2,748,000 under Vote 5 for the Government On-Line initiative.

The Passport Office received $1,618,000 of this appropriation from DFAIT. Of this amount, $330,000 was expensed in the 2001-2002 fiscal year.

6. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acquisitions	Disposals	Balance, end of year
	(in thousands of dollars)			
Leasehold improvements	3,298			3,298
Furniture	2,318			2,318
EDP equipment	7,478	4,769		12,247
Other machine and equipment	3,012			3,012
	16,106	4,769		20,875

Accumulated amortization	Balance, beginning of year	Amortization	Disposals	Balance, end of year
	(in thousands of dollars)			
Leasehold improvements	3,298			3,298
Furniture	1,217	454		1,671
EDP equipment	5,238	1,375		6,613
Other machine and equipment	2,148	364		2,512
	11,901	2,193		14,094

Other capital assets	Balance, beginning of year	Acquisitions	Disposals	Balance, end of year
	(in thousands of dollars)			
Technology Enhancement Plan Project	33,332			33,332
Other capital projects	16,161	7,624		23,785
	49,493	7,624		57,117

Accumulated amortization	Balance, beginning of year	Amortization	Disposals	Balance, end of year
	(in thousands of dollars)			
Technology Enhancement Plan Project	4,210	13,809		18,019
Other capital projects	6,208	2,655		8,863
	10,418	16,464		26,882

Passport Office Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

7. Deferred lease inducement

In return for entering into a long-term lease, the Fund received an inducement from the lessor in the form of payment for leasehold improvements. This inducement is being recognized as a reduction of expenses over the term of the lease.

8. Loan payable

Pursuant to Treasury Board Decision #828716 dated February 8, 2001, the Passport Office received an amount of $7,800,000 as a loan from the Department of Foreign Affairs and International Trade. The initial amount and interest in the amount of $1,177,000 are repayable as follows:

	(in thousands of dollars)
2003-2004	4,500
2004-2005	4,477

9. Equity of Canada

(a) Accumulated net charge against the Fund's authority

Accumulated net charge against the Fund's authority is the cash position of the Revolving Fund, held by the Government on the Fund's behalf.

(b) Accumulated surplus

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening net assets of $746,000 upon establishment of the Fund.

10. Commitments

The Passport Office rents office premises and other office equipment under long-term operating leases which expire in 2010. Future minimum lease payments by year and in aggregate are approximately as follows:

	(in thousands of dollars)
2003	6,053
2004	3,931
2005	2,831
2006	1,959
2007 and thereafter	1,094
	15,868

Subsequent to year end, the Passport Office signed a contract for $33,000,000 for a period of five years, for the purchase of passport materials.

11. Related party transactions

Through common ownership, the Passport Office is related to all Government of Canada created departments, agencies and Crown corporations. Payments for passport operations at missions abroad, accommodation and legal services are made to related parties in the normal course of business.

12. Insurance

The Passport Office does not carry insurance on its property. This is in accordance with the Government of Canada policy on self insurance.

13. Income taxes

The Passport Office is not subject to income taxes.

Real Property Disposition Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Disposition Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2002 and the results of its operations and and its cash flow for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

ROD MONETTE

Assistant Deputy Minister,
Government Operational Service

CAROL BEAL

Assistant Deputy Minister,
Real Property Services

July 22, 2002

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income	19,247	12,552	18,884	15,519
Less: items requiring use of funds				
Net other assets and liabilities		1,837		236
Authority provided	19,247	10,715	18,884	15,283

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2002	2001
Debit balance in the accumulated net charge against the Fund's authority	(210)	(1,698)
Add: deposits on disposals	349	
Net authority used (provided), end of year	139	(1,698)
Authority limit (Note 1)	5,000	5,000
Unused authority carried forward	4,861	6,698

The accompanying notes are an integral part of the financial statements.

Real Property Disposition Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND ETHICS BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Real Property Disposition Revolving Fund as at March 31, 2002 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the management of the Real Property Disposition Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Disposition Revolving Fund as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

The financial statements as at March 31, 2001 and for the year then ended were audited by other auditors who expressed an opinion without reservation on those statements in their report dated July 13, 2001.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
July 5, 2002

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2002	2001
ASSETS		
Current		
Work in process	5,139	4,695
	5,139	4,695

	2002	2001
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada		513
Deposits on disposals	349	880
	349	1,393
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(210)	(1,698)
Accumulated surplus	5,000	5,000
	5,139	4,695

The accompanying notes are an integral part of the financial statements.

Real Property Disposition Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Revenues	15,734	21,529
Operating expenses		
Fees	1,558	2,315
Disbursements	1,624	3,695
	3,182	6,010
Net income	12,552	15,519

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Balance, beginning of year	5,000	5,000
Net income	12,552	15,519
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(12,552)	(15,519)
Balance, end of year	5,000	5,000

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities		
Net income	12,552	15,519
Changes in working capital (Note 3)	(1,488)	(1,096)
	11,064	14,423
Financing activities		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(12,552)	(15,519)
Net increase in accumulated net charge against the Fund's authority	(1,488)	(1,096)
Accumulated net charge against the Fund's authority, beginning of year	1,698	2,794
Accumulated net charge against the Fund's authority, end of year	210	1,698

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Real Property Disposition Revolving Fund was established in 1996 through the *Revolving Funds Act*, section 5.1, to provide a mechanism within the Services Program to fund the disposal of federal real property. All proceeds of sale are deposited to the Consolidated Revenue Fund net of disposal costs and expenses. Any year-end accumulated surplus in the Real Property Disposition Revolving Fund in excess of $5,000,000 is deposited to the Consolidated Revenue Fund, and the Department submits annual reports to Treasury Board at the time of the preparation of the Main Estimates. This is in accordance with the terms and conditions approved in Treasury Board Decision #822056, dated January 19, 1995.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the necessary working capital, the total of which is not to exceed $5,000,000 at any time.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues are recognized in the accounting period in which both the title is transferred to the purchaser and the full payment is received by the Crown. Expenses are recorded on the accrual basis of accounting.

(b) Work in process

Work in process includes labour and disbursements incurred for services performed or goods delivered for sales or transfers of properties not finalized at year-end.

Real Property Disposition Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

(c) Deposits on disposals

Deposits on disposals represent receipts on future disposals of properties that are not closed at year end.

(d) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

3. Changes in working capital

	2002	2001	Changes
	(in thousands of dollars)		
Current assets	5,139	4,695	(444)
Current liabilities	349	1,393	(1,044)
	4,790	3,302	(1,488)

Real Property Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2002 and the results of its operations and its cash flow for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

ROD MONETTE

Assistant Deputy Minister,
Government Operational Service

CAROL BEAL

Assistant Deputy Minister,
Real Property Services

July 22, 2002

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income (loss)		(1,119)	(767)	471
Add: items not requiring use of funds		5,737	2,600	2,318
Operating source of funds		4,618	1,833	2,789
Less: items requiring use of funds				
Net capital acquisitions			1,833	
Net other assets and liabilities		(4,893)		1,445
Authority provided		9,511		1,344

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2002	2001
Credit balance in the accumulated net charge against the Fund's authority	50,723	193,428
Add: PAYE charges against the appropriation account after March 31	153,372	152,769
Less: amounts credited to the appropriation account after March 31	204,095	248,459
Net authority used, end of year		97,738
Authority limit (Note 1)	150,000	450,000
Unused authority carried forward	150,000	352,262

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND ETHICS BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Real Property Services Revolving Fund as at March 31, 2002 and the statements of operations, accumulated deficit and cash flow for the year then ended. These financial statements are the responsibility of the management of the Real Property Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Services Revolving Fund as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

The financial statements as at March 31, 2001 and for the year then ended were audited by other auditors who expressed an opinion without reservation on those statements in their report dated July 12, 2001.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
June 28, 2002

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2002	2001
ASSETS		
Current		
Accounts receivable		
Government of Canada	200,038	248,111
Outside parties	9,549	14,623
Other assets	3,813	697
	213,400	263,431

	2002	2001
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	11,223	17,170
Outside parties	144,341	138,699
Professional liability fund	2,347	1,986
Other liabilities	6,200	4,690
	164,111	162,545
Allowance for employee termination benefits	18,609	14,609
	182,720	177,154
Contractual commitments (Note 3)		
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	50,723	193,428
Accumulated deficit	(20,043)	(107,151)
	213,400	263,431

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002	2001
Gross revenues	818,685	712,515
Recoverable disbursements made on behalf of clients	659,521	579,403
Net revenues	159,164	133,112
Operating expenses		
Salaries and employee benefits	101,678	81,112
Employee termination benefits	4,613	2,100
Overhead chargeback	28,506	23,853
Corporate and administrative services	17,817	14,907
Occupancy costs	3,555	2,916
Provision for claims and other expenditures	4,114	7,753
	160,283	132,641
Net income (loss)	(1,119)	471

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002	2001
Balance, beginning of year	(107,151)	(107,622)
Net income (loss)	(1,119)	471
Write-off of net draw down authority used (Note 1)	88,227	
Balance, end of year	(20,043)	(107,151)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002	2001
Operating activities:		
Net income (loss)	(1,119)	471
Item not affecting use of authority		
Provision for employee termination benefits	4,000	1,285
	2,881	1,756
Working capital change (Note 4)	51,597	78,657
	54,478	80,413
Investing activities:		
Capital assets		
Disposals/adjustments		2,778
Net decrease in accumulated net charge against the Fund's authority	54,478	83,191
Write-off net draw down authority used (Note 1)	88,227	
Accumulated net charge against the Fund's authority, beginning of year	(193,428)	(276,619)
Accumulated net charge against the Fund's authority, end of year	(50,723)	(193,428)

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Real Property Services Revolving Fund (RPSRF), formerly The Public Works Revolving Fund, was established by the *Adjustment of Accounts Act* (Bill C-22 dated July 22, 1980), which was repealed in 1985 and replaced by section 5 of the *Revolving Funds Act*. It allows the Minister of Public Works and Government Services Canada (PWGSC) to make expenditures for undertakings by the department, on behalf of other government departments and agencies, other governments, and private sector tenants of federally owned or leased property. Effective April 1, 1996, the Architectural Engineering and Realty Services Revolving Fund began operation under the name of Real Property Services Revolving Fund. The Fund looks after the activities of architectural and engineering, property management, holdings and divestiture, and support services.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the operating expenses, the necessary working capital, and capital expenditures.

In accordance with the former section 33 of the *Adjustment of Accounts Act*, and through the 1983-84 Supplementary Estimates (B), the authority of the Fund was amended to include charges on behalf of other Public Works Canada's departmental programs and to increase the financial authority from $55,000,000 to $150,000,000. In the 1984-85 Supplementary Estimates (C) the authority was increased from $150,000,000 to $300,000,000. Through the 1987-88 Supplementary Estimates (E), the authority was further increased from $300,000,000 to $450,000,000.

The Services Program operated as a Revolving Fund on a direct cost recovery basis from April 1, 1985 to March 31, 1988, supplemented by a payment vote to cover non-recoverable operating expenses from clients, as well as a vote to cover capital acquisitions of the Program. Since April 1, 1988, under revised terms and conditions approved by Treasury Board (TB) Minute #805839 dated June 25, 1987, the objective of the Real Property Services (formerly Public Works) Revolving Fund is to operate as a financially self-supporting entity charging market-based service fees in accordance with the TB approved rate structure for the services provided to clients.

In addition, the Revolving Fund receives funding by way of a separate vote, to cover operating expenses in support of activities serving broader government objectives which are not recovered by revenues. The amount received in 1997-98 and 1996-97 was $2,589,000.

Through the 2001-2002 Annual Reference Level Update (ARLU) exercise, which was approved on December 9, 1999 (TB Minute #827730), the Revolving Fund presented a revision to its Financial Framework whereby it will no longer be used as a business tool to manage the costs related to the appropriated funding of the Federal Accommodation and Holding Service Line. Effective April 1, 1999, RPSRF is used exclusively for providing services to other Government departments and third parties.

Finally, in accordance with Section 12 of the *Revolving Fund Act* R.S.C. 1985, c. R-8 to amend subsection 5(3) of the Act and through the 2001-02 Supplementary Estimates (B)—Vote 7b and 13b (TB decisions #829420 dated December 6, 2001), the draw down authority of the fund was reduced from $450,000,000 to $150,000,000 in addition to the write-off of $88,227,114 on the net draw down authority used as of March 31, 2002.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting. Overhead chargeback and Corporate and administrative services are based on budgeted expenditures calculated as a percentage of budgeted net revenues.

(b) Inventories

Inventories are valued at cost and are recorded on a first-in, first-out basis.

(c) Work in process

Work in process includes labour disbursements incurred for services performed or goods delivered, less amounts already billed to clients.

(d) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Real Property Services Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

(e) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual is made for severance entitlements on service prior to April 1, 1988. This accrual represented a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority as described in the annex of T.B. Decision Letter #805839 dated June 25, 1987.

(f) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

3. Contractual commitments

The Fund is engaged in contractual commitments. Future payments are as follows:

	(in thousands of dollars)
2002-2003	105,140
2003-2004	14,070
2004-2005	1,267
2005-2006	143
	120,620

4. Changes in working capital

	2002	2001	Changes
	(in thousands of dollars)		
Current assets	213,400	263,431	50,031
Current liabilities	164,111	162,545	1,566
	49,289	100,886	51,597

5. Comparative figures

Certain of the prior years' figures have been reclassified in order to conform to the presentation adopted in the current year.

Staff Development and Training Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Staff Development and Training Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, on a basis consistent with that of the preceding year. Some of these policies are further explained in the notes which form part of these statements. Some of the information included in these financial statements is based on management's best estimates and judgement and with due consideration given to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with the information presented in these financial statements, unless otherwise indicated.

The Finance and Administration Directorate and the Fund's financial management officers, who report functionally to the senior full-time financial officer, develop and disseminate financial management and accounting policies, and issue specific directives which maintain standards of accounting and financial management. Systems of financial management and internal control are maintained for the Fund at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's financial management officers, financial services officers and by the Finance and Administration Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

Approved by:

GILLES J. CHARRON

Director General, Finance and Administration Directorate
(Senior full-time financial officer)

JEAN-PIERRE LABELLE

Director, Accounting Operation Division

LYNE MAGNY

Director, Corporate Services
Learning, Assessment and Executive Program

July 24, 2002

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income (loss)	(123)	822	215	757
Add: items not requiring use of funds	123	59	358	93
Operating source of funds		881	573	850
Net capital acquisitions	(50)	(30)	(145)	
Working capital change		(1,014)		1,878
Other items		977		(1,793)
Authority provided (used)	(50)	814	428	935

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2002	2001
Debit balance in the accumulated net charge against the Fund's authority account	(6,041)	(6,204)
Add: PAYE charges against the appropriation account after March 31	1,676	2,566
Less: amounts credited to the appropriation account after March 31	561	474
Net authority provided, end of year	(4,926)	(4,112)
Authority limit	2,000	4,500
Unused authority carried forward	6,926	8,612

The accompanying notes are an integral part of the financial statements.

Staff Development and Training Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL,
FINANCE AND ADMINISTRATION
CORPORATE MANAGEMENT
PUBLIC SERVICE COMMISSION

We have audited the balance sheet of the Staff Development and Training Revolving Fund as at March 31, 2002 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the management of the Staff Development and Training Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Staff Development and Training Revolving Fund as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Ernst & Young L.L.P
Chartered Accountants

Ottawa, Canada
July 4, 2002

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2002	2001
ASSETS		
Current		
Accounts receivable		
Government of Canada	1,050	891
Outside parties	135	225
Prepaid expenses	109	107
	1,294	1,223
Capital assets (Note 4)		
At cost	297	282
Less: accumulated amortization	250	244
	47	38
	1,341	1,261

	2002	2001
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	209	1,052
Outside parties		
Accounts payable	1,472	1,566
Accrued liabilities	100	100
Accrued vacation pay	220	226
	2,001	2,944
Long-term		
Provision for employee termination benefits	1,268	1,230
	3,269	4,174
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(6,041)	(6,204)
Accumulated surplus	3,847	3,025
Contributed capital (Note 4)	266	266
	(1,928)	(2,913)
	1,341	1,261

The accompanying notes are an integral part of the financial statements.

Staff Development and Training Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002	2001
Revenues		
Course fees and services	9,602	9,280
Subsidies (Note 3)	2,727	2,727
	12,329	12,007
Operating expenses		
Salaries and employee benefits	5,296	5,024
Provision for employee termination benefits	37	82
Professional and special services	3,482	3,562
Rentals	994	808
Travel and communications	367	371
Material and supplies	862	669
Administration and financial services	219	219
Information	127	168
Amortization	19	11
Loss on disposal of assets	3	
Other	101	336
	11,507	11,250
Net income	822	757

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002	2001
Balance, beginning of year	3,025	2,268
Net income	822	757
Accumulated surplus end of year	3,847	3,025

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002	2001
Operating activities:		
Net income	822	757
Employee termination benefits payments	(50)	
Add:		
Provision for employee termination benefits	87	82
Amortization	19	11
Loss on disposal of capital assets	3	
	881	850
Net change in working capital	(1,014)	1,878
Net financial resources (used) provided by operating activities	(133)	2,728
Investing activities:		
Purchases of capital assets	(30)	
Net financial resources (used) provided by and change in the accumulated net charge against the Fund's authority, during the year	(163)	2,728
Accumulated net charge against the Fund's authority account, beginning of year	6,204	3,476
Accumulated net charge against the Fund's authority account, end of year	6,041	6,204

The accompanying notes are an integral part of the financial statements.

Staff Development and Training Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Staff Development and Training Revolving Fund was established by Vote L120, *Appropriation Act No. 3, 1971*, for the purpose of providing training and development to the Public Service.

The Revolving Fund has a continuing non-lapsing authority under the *Adjustment of Accounts Act*, S.C. 1980, c.17, to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time. The *Adjustment of Accounts Act* has been repealed and replaced by Section 7 of the *Revolving Funds Act*.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles to the extent that they are in accordance with the Receiver General Public Accounts Instructions Manual. The significant accounting policies include the following:

(a) Pension plan

Employees of the Department whose salaries and other benefits are paid by the Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the fringe benefit charge assessed against the Revolving Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(b) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(c) Capital assets and amortization

Only assets having a purchase cost of $10,000 or more are capitalized. Capital assets are recorded at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Office and classroom furniture	17 years
Office and classroom equipment	10 years
Electronic data processing (EDP) equipment	3-5 years

(d) Prepaid expenses

The operations of the Revolving Fund are charged with expenses corresponding with the provision of services. Prepaid expenses include the inventory of course material and supplies.

3. Subsidized operations

In 2001-2002, appropriation funds in the amount of $2,726,500 ($2,726,500 in 2000-2001) were recorded in the Revolving Fund to fund activities necessary to carry out the roles and responsibilities assigned to the Commission, which cannot be recovered through user fees.

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposal	Balance at end of year
	(in thousands of dollars)			
Furnitures		6		6
Equipment	255		15	240
EDP equipment	27	24		51
	282	30	15	297

Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
	(in thousands of dollars)			
Furnitures		3		3
Equipment	222	7	13	216
EDP equipment	22	9		31
	244	19	13	250

Following the move of the operations of the Revolving Fund to the Asticou Centre in 1993, PWGSC has granted ownership of furniture to the Revolving Fund. An amount of $265,608 reflecting the transfer of ownership is shown on the balance sheet as contributed capital.

5. Contingent liabilities

The Revolving Fund has outstanding claims in dispute for which the outcome is unknown as of March 31, 2002. Management of the Revolving Fund believes that the outcome of the outstanding claims will not have a material impact on the financial statements.

Translation Bureau Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Translation Bureau Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the previous year's figures have been reclassified to conform with the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2002 and the results of its operations and its cash flow for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

ROD MONETTE
Assistant Deputy Minister,
Government Operational Service

MICHEL CARDINAL
Chief Executive Officer,
Translation Bureau

July 22, 2002

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income (loss)	600	(1,530)	(3,373)	5,062
Add: items not requiring use of funds	800	2,335	1,078	2,680
Operating source (use) of funds	1,400	805	(2,295)	7,742
Less: items requiring use of funds				
Net capital acquisitions	4,900	3,553	1,215	275
Net other assets and liabilities	(700)	(76)	(116)	31
Authority provided (used)	(2,800)	(2,672)	(3,394)	7,436

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2002	2001
Debit balance in the accumulated net charge against the Fund's authority	(10,422)	(17,256)
Add: PAYE charges against the appropriation account after March 31	9,955	13,162
Less: amounts credited to the appropriation account after March 31	16,185	14,737
Net authority provided, end of year	(16,652)	(18,831)
Authority limit (Note 1)	10,000	75,000
Unused authority carried forward	26,652	93,831

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of Translation Bureau Revolving Fund as at March 31, 2002 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the management of the Translation Bureau Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Translation Bureau Revolving Fund as at March 31, 2002, the results of its operations and its cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst and Young, LLP
Chartered Accountants

Ottawa, Canada
June 7, 2002

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2002	2001
ASSETS		
Current		
Accounts receivable		
Government of Canada	15,851	14,737
Outside parties	488	420
Other assets	534	649
	16,873	15,806
Deferred employee termination benefits	15,166	15,601
Capital assets (Note 3)	3,756	386
	32,039	31,793

	2002	2001
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	504	2,154
Outside parties	10,261	11,607
Other liabilities	3,861	3,586
	14,626	17,347
Allowance for employee termination benefits	26,000	24,118
	40,626	41,465
Contractual commitments (Note 4)		
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(10,422)	(16,793)
Accumulated surplus	5,591	7,121
	35,795	31,793

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund— *Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002	2001
Revenues (Note 5)	169,304	157,153
Operating expenses		
Salaries and employee benefits	105,869	93,720
Employee termination benefits	2,523	2,336
Professional and special services	39,752	36,735
Occupancy costs	6,251	5,450
Utilities, materials and supplies	2,873	3,979
Corporate and administrative services	6,698	3,960
Transportation and communications	4,315	3,783
Purchased repair and maintenance	1,823	1,097
Information	329	305
Rentals	166	134
Amortization	183	91
Other expenditures	52	501
	170,834	152,091
Net income (loss)	(1,530)	5,062

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002	2001
Balance, beginning of year	7,121	2,059
Net income (loss)	(1,530)	5,062
Balance, end of year	5,591	7,121

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002	2001
Operating activities:		
Net income (loss)	(1,530)	5,062
Employee termination benefits payments	(641)	(555)
Items not affecting use of authority		
Amortization	183	91
Provision for employee termination benefits	2,523	2,336
	535	6,934
Working capital change (Note 6)	(3,788)	469
Changes in deferred employee termination benefits	435	264
	(2,818)	7,667
Investing activities:		
Capital assets		
Acquisitions	(3,553)	(275)
Net increase (decrease) in accumulated net charge against the Fund's authority	(6,371)	7,392
Accumulated net charge against the Fund's authority beginning of year	16,793	9,401
Accumulated net charge against the Fund's authority end of year	10,422	16,793

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Translation Bureau was established in 1934, when the *Translation Bureau Act* came into effect. In April 1993, Treasury Board approved the establishment of the Bureau as a Special Operating Agency effective April 1, 1995. This decision was confirmed in the 1994-95 Supplementary Estimates (D).

The Revolving Fund was created on April 1, 1995 and accounts for the following services: translation, interpretation and terminology to clients. Pursuant to section 29.1(2) of the *Financial Administration Act*, the Fund has a continuing non-lapsing authority to make expenditures out of the Consolidated Revenue Fund and to spend for the purposes of the Fund any revenues received for those purposes. The aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than $75 million the revenues received in respect of the purposes of the Fund.

Treasury Board (TB) decision #822560 dated February 22, 1995, TB decision #824299 dated July 10, 1996 and TB decision #825830 dated December 11, 1997 gave the Translation Bureau the authority to delete operating losses for the first six years of operating under the Revolving Fund. No amount was written-off in 2000-2001 (nil in 1999-2000) since the Revolving Fund is showing a surplus.

In accordance with Section 29.1 of the *Financial Administration Act*, and through the 2001-2002 Supplementary Estimates B, (Treasury Board decision #829357 dated November 8, 2001), the drawdown authority was reduced from $75,000,000 to $10,000,000.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Capital assets

Assets having a purchase cost of $10,000 or more are capitalized. Capital assets consisting of machinery and equipment, informatics hardware and informatics software are stated at cost and are amortized on a straight-line basis over their estimated economic life commencing the month after acquisition:

Category	Estimated economic life
Machinery and equipment	10-15 years
Informatics hardware	3-5 years
Informatics software	3-5 years

(c) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual is made for severance entitlements on service prior to April 1, 1995. The asset account "Deferred employee termination benefits" represents benefits earned prior to April 1, 1995. The account is drawn down as benefits are paid to the related employees and become recoverable from the Treasury Board.

(e) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

Translation Bureau Revolving Fund— *Concluded*

NOTES TO THE FINANCIAL STATEMENTS— *Concluded*

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	(in thousands of dollars)			
Machinery and equipment	51			51
Informatics hardware	586	84		670
Informatics software	110	3,469		3,579
	747	3,553		4,300

Accumulated amortization	Balance at beginning of year	Current year amortization	Disposals	Balance at end of year
	(in thousands of dollars)			
Machinery and equipment	11	5		16
Informatics hardware	269	163		432
Informatics software	81	15		96
	361	183		544

4. Contractual commitments

The Fund leases its premises under operating leases. Future lease payments are as follows:

	(in thousands of dollars)
2002-2003	6,570
2003-2004	6,018
2004-2005	5,572
2005-2006	4,812
2006-2007	480
	23,452

5. Revenues

	2002	2001
	(in thousands of dollars)	
Translation services	164,813	153,269
Interpretation services	3,489	3,031
Termium sales	937	646
Other	65	207
	169,304	157,153

6. Changes in working capital

	2002	2001	Changes
	(in thousands of dollars)		
Current assets	16,873	15,806	(1,067)
Current liabilities	14,626	17,347	(2,721)
	2,247	(1,541)	(3,788)

7. Comparative figures

Certain of the prior years' figures have been reclassified in order to conform to the presentation adopted in the current year.

SECTION 2

2001-2002

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Departmental Corporations

CONTENTS

Page

Canada Customs and Revenue Agency 2.2
Canada Employment Insurance Commission 2.15
Canadian Centre for Management Development.............. 2.16
Canadian Centre for Occupational Health and Safety 2.21
Canadian Food Inspection Agency.......................... 2.28
Canadian Institutes of Health Research 2.36
Canadian Nuclear Safety Commission....................... 2.45
Canadian Polar Commission............................... 2.53
Canadian Transportation Accident Investigation and
  Safety Board 2.59
Fisheries Prices Support Board............................ 2.65
Law Commission of Canada.............................. 2.66
National Battlefields Commission 2.70
National Research Council of Canada 2.76
National Round Table on the Environment and the Economy ... 2.86
Natural Sciences and Engineering Research Council 2.92
Parks Canada Agency 2.100
Social Sciences and Humanities Research Council 2.101

Canada Customs and Revenue Agency

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

We have prepared the accompanying statements of operations of the Canada Customs and Revenue Agency in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. Significant accounting policies are set out in Note 2 to each of the statements.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Agency. In order to assure objectivity and freedom from bias, the financial statements are approved by the Agency's Audit Committee on behalf of the Board of Management. The Audit Committee meets with management, the internal auditors and the Auditor General of Canada on a regular basis, and the auditors have full and free access to the Audit Committee.

Some of the information, such as accruals and services provided without charge by other Government departments, included in the statements of operations, are based on management's best estimates and judgments with due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a record of the Agency's financial transactions. Financial information submitted to the *Public Accounts of Canada* is consistent with these statements of operations.

The Agency maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are within the authorities provided by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguarding of its assets. Financial management and internal control systems are reinforced by the maintenance of internal audit programs. The Agency also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General of Canada conducts independent audits and expresses opinions on the accompanying financial statements.

Approved by:

ROB WRIGHT
Commissioner

STEPHEN RIGBY
Chief Financial Officer and Assistant Commissioner, Finance and Administration

September 16, 2002

AUDITOR'S REPORT

TO THE BOARD OF MANAGEMENT OF THE
CANADA CUSTOMS AND REVENUE AGENCY
AND THE
MINISTER OF NATIONAL REVENUE

I have audited the Statement of Operations—Agency Activities of the Canada Customs and Revenue Agency for the year ended March 31, 2002. This financial statement is the responsibility of the Agency's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of the Agency Activities for the year ended March 31, 2002 in accordance with the accounting policies set out in Note 2 to the financial statement.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
July 12, 2002

Canada Customs and Revenue Agency—*Continued*

STATEMENT OF OPERATIONS—AGENCY ACTIVITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating and administration expenditures		
Services		
Personnel		
Salaries	2,038,584	1,817,854
Other allowances and benefits	835,254	773,366
	2,873,838	2,591,220
Accommodation	222,495	214,326
Professional and special services	202,846	163,792
Transportation and communications	183,538	173,858
Transfer payments to the Province of Quebec (GST joint administration)	108,126	118,953
Purchased repair and maintenance	82,104	77,467
Other services	41,164	44,507
Rentals	12,032	11,414
Information	6,473	4,948
Utilities	568	598
	3,733,184	3,401,083
Goods		
Equipment	112,465	95,139
Materials and supplies	61,583	62,940
Land, building and works	21,546	7,310
	195,594	165,389
Other expenditures		
Subsidies and other	2,466	2,518
Total operating and administration expenditures	3,931,244	3,568,990
Non-tax revenues (Note 4)	208,971	213,249
Net cost of operations	3,722,273	3,355,741

Contingent liabilities (Note 10) and commitments (Note 12)
The accompanying notes are an integral part of this statement.

Approved by:

ROB WRIGHT
Commissioner

MICHAEL L. TURCOTTE
Chair, Board of Management

NOTES TO THE STATEMENT OF OPERATIONS—AGENCY ACTIVITIES

1. Authority and purpose

The Canada Customs and Revenue Agency (the "Agency") was established effective November 1, 1999, under the *Canada Customs and Revenue Agency Act*. The Agency was established to support the evolution of tax administration and customs services in Canada.

The Agency is a departmental corporation named in Schedule II of the *Financial Administration Act* and reports to Parliament through the Minister of National Revenue. The Agency's expenditures are funded by the Government of Canada through appropriations.

The Agency's mandate is to provide support, advice and services when:

(a) supporting the administration and enforcement of program legislation;

(b) implementing agreements between the Government of Canada or the Agency and the government of a province or other public body performing a function of government in Canada to carry out an activity or administer a tax or program;

(c) implementing agreements or arrangements between the Agency and departments or agencies of the Government of Canada to carry out an activity or administer a program; and

(d) implementing agreements between the Government of Canada and aboriginal governments to administer a tax.

In delivering its mandate, the Agency:

— collects revenues and administers tax laws for the federal Government and for certain provinces and territories and others, including First Nations;

— provides border services and administers legislation governing international trade and travel; and

— delivers certain social and economic benefit programs to Canadians, through the tax system.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—AGENCY ACTIVITIES—*Continued*

For financial reporting purposes, the activities of the Agency have been divided into two Statements of Operations: Agency Activities and Administered Activities. This Statement of Operations—Agency Activities includes those operational revenues and expenditures which are controlled by the Agency and utilized in running the organization. The separate Statement of Operations—Administered Activities has been divided into two components: administered revenues and administered expenditures. It includes those revenues and expenditures which are controlled by someone other than the Agency, such as the federal Government, a province or territory, or other groups or organizations, but are managed by the Agency on their behalf. The purpose of the distinction between Agency and Administered activities is to facilitate, among other things, the assessment of the administrative efficiency of the Agency in achieving its mandate.

The Agency administers, on behalf of others, income taxes and sales taxes, Canada Pension Plan (CPP) contributions, Employment Insurance (EI) premiums, as well as amounts collected for other groups or organizations. The Agency is responsible for the administration and enforcement of the following acts, and certain other acts for which the Minister of National Revenue has a mandated role: *Canada Customs and Revenue Agency Act, Children's Special Allowances Act, Customs Act, Customs Tariff, Excise Act, Excise Tax Act* (includes Goods and Services Tax (GST)/Harmonized Sales Tax (HST)), *Income Tax Act*, and others.

The Minister of National Revenue is responsible for the Agency and remains accountable to Parliament for the administration and the enforcement of the various tax and customs programs' legislation.

2. Significant accounting policies

As required by section 88(2)(a) of the *Canada Customs and Revenue Agency Act*, the Statement of Operations—Agency Activities has been prepared in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis.

(b) Non-tax revenue recognition

All non-tax revenue is recorded on the accrual basis. Non-tax revenue reported in this statement excludes administered revenues collected under the authority of the *Income Tax Act*, the *Customs Act*, the *Excise Act*, the *Excise Tax Act* and other similar legislation.

(c) Capital asset purchases

Acquisitions of capital assets are charged to operating and administrative expenditures in the year of purchase.

(d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as non-tax revenue and are not deducted from expenditures.

(e) Services provided without charge by other Government departments

Estimates of amounts for services provided without charge by other Government departments are included in expenditures. Those amounts include:

- accommodation provided by Public Works and Government Services Canada,
- employer's contributions to the health insurance plan provided by Treasury Board,
- workers' compensation benefits provided by Human Resources Development Canada,
- audit services provided by the Office of the Auditor General of Canada, and
- legal services provided by Justice Canada.

(f) Contribution to Public Service Superannuation Plan

The Agency's employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Agency contribute to the cost of the Plan. Contributions by the Agency are charged to expenditures in the period incurred and represent the total pension obligation of the Agency to the Plan. The Agency is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and is not entitled to surpluses.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—AGENCY ACTIVITIES—*Continued*

(g) Employee severance benefits, vacation pay and compensatory leave

Employee severance benefits, vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment. The employee severance benefits liability is estimated using the Government of Canada's demographic population characteristics and demographic population assumptions. The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and compensatory leave benefits accruing to employees. Employee severance benefits and vacation pay liabilities payable on cessation of employment represent obligations of the Agency that are normally funded through the Treasury Board.

The Government had announced its intention to change its accounting policies to a form of full accrual accounting beginning in 2001-2002. However, in the 2001 Budget, the Minister of Finance announced that the Government had decided to delay the implementation of full accrual accounting for the purpose of the Government's audited financial statements for at least one year. Consequently, the Agency will defer the preparation of a full set of accrued financial statements pertaining to Agency Activities, i.e. Statement of Financial Position, Statement of Operations, Statement of Equity of Canada and a Statement of Cash Flow until the implementation of full accrual accounting.

3. Parliamentary appropriations

	2002	2001
	(in thousands of dollars)	
Vote 1—CCRA (Operating expenditures)	2,935,128	4,053,757
Less: relief for heating expense payments (1)	42,211	1,459,267
Less: amounts available for use in subsequent years for relief for heating expense payments (1)	20,341	62,552
Less: amounts lapsed	3,148	
Less: amounts available for use in subsequent year	152,362	115,230
	2,717,066	2,416,708
Vote 5—CCRA (Capital expenditures)	27,236	13,733
Less: amounts available for use in subsequent year	491	3,733
	26,745	10,000
Vote 10—CCRA (Transfer payments)	113,028	121,655
Less: amounts available for use in subsequent year	4,902	2,702
	108,126	118,953
Add: statutory contributions to employee benefit plans	390,100	414,548
Spending of revenues received through the conduct of its operations pursuant to section 60 of the *CCRA Act*	30,956	37,035
Other statutory expenditures	785	883
Spending of proceeds from disposal of surplus Crown assets	480	638
	422,321	453,104
Total appropriations used	3,274,258	2,998,765
Less: non-tax revenues other than revenues credited to vote 1 (Note 4)	68,047	80,451
Add: services provided without charge by other Government departments (Note 9)	463,843	391,377
Net changes in future funding requirements (Note 6)		
Employee severance benefits	34,230	25,398
Vacation pay and compensatory leave	17,989	20,652
	516,062	437,427
Net cost of operations	3,722,273	3,355,741

(1) In accordance with the division of activities for financial reporting purposes outlined in Note 1, the ex gratia relief for heating expense payments, which were authorized through Vote 1—CCRA (Operating expenditures), are reported as an administered expenditure on the Statement of Operations—Administered Activities. The amount shown as available for use in subsequent years is restricted to such payments.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—AGENCY ACTIVITIES—*Continued*

4. Non-tax revenues

The following table presents details of non-tax revenues as reported on the Statement of Operations:

	2002	2001
	(in thousands of dollars)	
Non-tax revenues credited to vote 1—CCRA (operating expenditures)		
Fees for collecting Employment Insurance premiums	78,244	83,086
Fees for collecting Canada Pension Plan contributions	62,680	49,712
	140,924	132,798
Other respendable revenues		
Administration fees—Provinces and municipalities	20,634	24,247
Duty free shops—License fees [1]		5,568
Services fees	3,434	3,385
Refunds of previous years' expenditures	2,979	935
Ruling fees	2,086	1,479
Miscellaneous respendable revenues	1,965	1,661
	31,098	37,275
Other non-tax revenues		
Recovery of employee benefit costs for collecting activities	25,512	26,301
Duty free shops—License fees [1]	5,531	
Adjustment to accounts payable	1,594	10,117
Lease and use of public property	645	669
Miscellaneous non-tax revenues	3,667	6,089
	36,949	43,176
Total non-tax revenues	208,971	213,249

[1] Due to regulatory changes, 2001-2002 revenues from duty free shops—Licence fees are not available to CCRA as respendable non-tax revenues.

5. Accounts receivable

At year-end, accounts receivable resulting from transactions with outside parties are as follows:

	2002	2001
	(in thousands of dollars)	
Accounts receivable—From other Government departments	11,586	20,026
Accounts receivable—External to the Government	1,131	1,016
	12,717	21,042
Less: allowance for doubtful accounts	117	45
	12,600	20,997

Revenues associated with these accounts receivable are reflected in the Statement of Operations.

6. Liabilities

At year-end, the Agency has the following liabilities:

	2002	2001
	(in thousands of dollars)	
Employee severance benefits	381,752	347,522
Accrued employee salary and benefits	150,625	41,404
Accounts payable—External to the Government	144,166	120,103
Vacation pay and compensatory leave	133,989	116,000
Accounts payable—To other Government departments	37,126	70,483
Capital leases	6,804	6,816
Accounts payable—To employees	3,914	3,139
Other liabilities	491	120
	858,867	705,587

Expenditures associated with these liabilities are reflected in the Statement of Operations.

7. Capital assets purchases

Accounting principles of the Government of Canada do not require the capitalization of capital assets. Capital expenditures have been charged to operating and administrative expenditures at the time of acquisition or construction. For information purposes, this table presents those acquisitions during the year that could otherwise have been capitalized under a full accrual accounting principle for tangible capital assets. For the purpose of this table, we have recorded only assets with an original individual cost of $10,000 or more.

	2002	2001
	(in thousands of dollars)	
Software under development [1]	49,150	
Buildings under construction	19,340	6,542
Informatics purchased and developed software [1]	17,248	
Information technology equipment	14,707	17,929
Motor vehicles	4,532	1,675
Equipment	4,405	1,629
Land	2,401	15
Capital leases (information technology)	2,029	922
Works and infrastructure	31	
Buildings	17	544
	113,860	29,256

[1] The capitalization of software under development and informatics purchased and developed software has been done on a prospective basis from April 1, 2001.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—AGENCY ACTIVITIES—*Concluded*

8. Board of Management

Pursuant to the *Canada Customs and Revenue Agency Act*, a Board of Management is appointed to oversee the organization and administration of the Agency and the management of its resources, services, property, personnel and contracts. Expenditures relating to the Board's activities during the year total $920,000 (2001—$1,045,000) and are included in the Statement of Operations. This includes payments to the Board of Management, secretariat staff personnel expenditures, travel and other expenditures.

9. Related party transactions

The Agency is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The Agency enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises.

(a) Services provided without charge by other Government departments.

During the year, the Agency received accommodation and professional services without charge from other Government departments and agencies. Employer health insurance plan contributions and worker's compensation benefits were also provided by other Government departments without charge. Significant services provided without charge have been recorded in the Agency's statement of operations as follows:

	2002	2001
	(in thousands of dollars)	
Accommodation	222,495	214,326
Employer's contribution to the health insurance plan	169,465	112,842
Legal services	65,072	57,907
Audit services	4,000	3,270
Worker's compensation benefits	2,811	3,032
	463,843	391,377

(b) Payables and receivables outstanding at year end with related parties:

	2002	2001
	(in thousands of dollars)	
Accounts receivable—From other Government departments	11,586	20,026
Accounts payable—To other Government deparments	37,126	70,483

10. Contingent liabilities

In connection with its operations, the Agency is a defendant in certain cases of litigation. It is estimated that, at March 31, 2002, there are $5 million ($4 million at March 31, 2001) in potential liabilities arising from claims. A contingent liability will be recorded as an actual liability with a corresponding charge to expenditures when it becomes likely that a payment will be made and the amount of that payment may be reasonably and reliably estimated.

11. Capital lease obligations

The Agency has entered into agreements to rent information technology equipment under capital leases. The obligations for the upcoming years include the following:

	2002	2001
	(in thousands of dollars)	
Year 1	2,974	2,182
Year 2	2,290	2,047
Year 3	1,749	1,710
Year 4	369	1,371
Year 5		343
Total future minimum lease payments	7,382	7,653
Less: imputed interest	578	837
Balance of obligations under capital leases	6,804	6,816

12. Commitments

The nature of the Agency's activities results in some large multi-year contracts and obligations whereby the Agency will be committed to make future payments when the services/goods are rendered. Significant commitments that can be reasonably estimated are as follows:

	2003	2004	2005	2006	2007
	(in thousands of dollars)				
Capital leases (information technology)	2,974	2,290	1,749	369	
Operating leases	788	747	525	299	148
Total	3,762	3,037	2,274	668	148

13. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation used in the current year.

Canada Customs and Revenue Agency—*Continued*

AUDITOR'S REPORT

TO THE BOARD OF MANAGEMENT OF THE CANADA
CUSTOMS AND REVENUE AGENCY
AND THE
MINISTER OF NATIONAL REVENUE

I have audited the Statement of Operations—Administered Activities of the Canada Customs and Revenue Agency for the year ended March 31, 2002. This financial statement is the responsibility of the Agency's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of the Agency's Administered Activities for the year ended March 31, 2002 in accordance with the accounting policies set out in Note 2 to the financial statement.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
September 16, 2002

Canada Customs and Revenue Agency—
Continued

STATEMENT OF OPERATIONS—ADMINISTERED ACTIVITIES FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002	2001 (Restated Note 5)
Administered revenues		
Tax revenues (Note 3)		
Income tax		
Personal	167,457,117	163,763,361
Transfers to others (Note 4)	(76,843,982)	(74,235,713)
Federal—Personal	90,613,135	89,527,648
Corporation	26,849,617	30,947,905
Transfers to others (Note 4)	(2,836,826)	(2,736,354)
Federal—Corporation	24,012,791	28,211,551
Non-resident and other	4,149,532	4,312,234
Non-resident and other	4,149,532	4,312,234
Total federal income tax	118,775,458	122,051,433
GST and HST, Excise and Customs		
Goods and Services Tax (GST)/ Harmonized Sales Tax (HST) (Note 6)	30,006,726	29,641,521
Transfers to others (Note 4)	(2,133,468)	(1,818,627)
Total GST and federal HST	27,873,258	27,822,894
Excise energy taxes	4,757,925	4,805,284
Other excise duties and taxes	3,952,684	3,514,040
Total excise duties and taxes	8,710,609	8,319,324
Customs import duties	3,016,622	2,807,317
Total customs import duties	3,016,622	2,807,317
Total GST and federal HST, Excise and Customs	39,600,489	38,949,535
Other		
Nova Scotia Worker's Compensation	160,240	156,660
Provincial sales, tobacco and alcohol taxes	39,458	38,470
Transfers to others (Note 4)	(199,698)	(195,130)
Total other	0	0
Total federal tax revenues	158,375,947	161,000,968
non-tax revenues (Note 7)	178,959	200,099
Total revenues administered on behalf of the Government of Canada	158,554,906	161,201,067

	2002	2001 (Restated Note 5)
Federal expenditures		
Child tax benefits	7,557,029	6,810,968
GST credit	2,963,732	2,901,708
Children's special allowance	125,026	102,689
Interest	53,801	79,392
Relief for heating expense payments	42,211	1,459,267
Old age security benefits repaid	(733,522)	(588,467)
Total federal expenditures	10,008,277	10,765,557
Other expenditures		
Provincial/Territorial Family Benefit Programs (Note 8)	791,224	1,769,872
Recoveries from provinces/ territories	(791,224)	(1,769,872)
Total other expenditures	0	0
Total expenditures administered on behalf of the Government of Canada	10,008,277	10,765,557

Contingent significant refunds (Note 9)
The accompanying notes are an integral part of this statement.

Approved by:

ROB WRIGHT
Commissioner

MICHAEL L. TURCOTTE
Chair, Board of Management

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—ADMINISTERED ACTIVITIES

1. Authority and purpose

The Canada Customs and Revenue Agency (the "Agency") was established effective November 1, 1999, under the *Canada Customs and Revenue Agency Act*. The Agency was established to support the evolution of tax administration and customs services in Canada.

The Agency is a departmental corporation named in Schedule II of the *Financial Administration Act* and reports to Parliament through the Minister of National Revenue. The Agency's expenditures are funded by the Government of Canada through appropriations.

The Agency's mandate is to provide support, advice and services when:

(a) supporting the administration and enforcement of the program legislation;

(b) implementing agreements between the Government of Canada or the Agency and the government of a province or other public body performing a function of government in Canada to carry out an activity or administer a tax or program;

(c) implementing agreements or arrangements between the Agency and departments or agencies of the Government of Canada to carry out an activity or administer a program; and

(d) implementing agreements between the Government of Canada and aboriginal governments to administer a tax.

In delivering its mandate, the Agency:

- collects revenues and administers tax laws for the federal Government and for certain provinces and territories and others, including First Nations;
- provides border services and administers legislation governing international trade and travel; and
- delivers certain social and economic benefit programs to Canadians, through the tax system.

For financial reporting purposes, the activities of the Agency have been divided into two Statements of Operations: Administered Activities and Agency Activities. This Statement of Operations—Administered Activities has been divided into two components: Administered revenues and Administered expenditures. It includes those revenues and expenditures which are controlled by someone other than the Agency, such as the federal Government, a province or territory, or another group or organization, and managed by the Agency on their behalf. The separate Statement of Operations—Agency Activities includes those operational revenues and expenditures which are controlled by the Agency and utilized in running the organization. The purpose of the distinction between Agency and Administered activities is to facilitate, among other things, the assessment of the administrative efficiency of the Agency in achieving its mandate.

The Agency administers, on behalf of others, income taxes and sales taxes, Canada Pension Plan (CPP) contributions, Employment Insurance (EI) premiums, as well as amounts collected for other groups or organizations. The Agency is responsible for the administration and enforcement of the following acts and certain other acts for which the Minister of National Revenue has a mandated role: *Canada Customs and Revenue Agency Act, Children's Special Allowances Act, Customs Act, Customs Tariff, Excise Act, Excise Tax Act* (includes Goods and Services Tax (GST)/Harmonized Sales Tax (HST)), *Income Tax Act*, and others.

The Minister of National Revenue is responsible for the Agency and remains accountable to Parliament for the administration and the enforcement of the various tax and customs programs' legislation.

2. Significant accounting policies

As required by section 88(2) (a) of the *Canada Customs and Revenue Agency Act*, the Statement of Operations—Administered Activities has been prepared in accordance with accounting principles consistent with those applied in the preparation of the financial statements of the Government of Canada. The purpose of this financial statement is to present the tax and tax-related revenues and expenditures that the Agency administered on behalf of the federal Government, provincial/territorial governments and other organizations. The most significant accounting policies are as follows:

(a) Tax revenue recognition

Tax revenues are generally reported in the period in which they are received. Tax revenues are reported net of refunds. Transfers to others are generally recorded on a cash basis. Refunds of tax revenues are generally allocated to the year in which the processing cycle for the assessment of the related tax return has been started. With the implementation of a new corporate tax processing system during 2000-2001, corporate tax refunds are allocated to the year in which the assessment of the return is normally processed. Cases of tax refunds that are significant and that have been appealed to the Federal Court of Canada or to the Supreme Court of Canada are accrued when a court decision in favour of the taxpayer is rendered and the Crown has taken a decision not to pursue further.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—ADMINISTERED ACTIVITIES—*Continued*

(b) Non-tax revenue recognition

Non-tax revenues on the Statement of Operations—Administered Activities are generally reported in the period in which they are received. Penalties include amounts collected on late payment of GST and excise taxes and duties. Income tax interest and penalties are recorded as tax revenue.

(c) Expenditures

The Goods and Services Tax (GST) quarterly tax credits and payments under the Child Tax Benefit Program, the Children's Special Allowance, Provincial/Territorial benefit programs expenditures and recoveries and the Relief for Heating Expense payments are charged to the period to which they relate. OAS benefits repaid are recognized as tax returns are assessed.

The Government had announced its intention to change its accounting policies to a form of full accrual accounting beginning in 2001-2002. However, in the 2001 Budget, the Minister of Finance announced that the Government had decided to delay the implementation of full accrual accounting for the purpose of the Government's audited financial statements for at least one year. Consequently, the Agency will defer the preparation of a full set of accrued financial statements pertaining to Administered Activities, i.e. Statement of Administered Assets and Liabilities, Statement of Administered Revenues, Statement of Administered Expenses and a Statement of Cash Flow.

3. Tax revenues

CCRA, in the normal course of operations, collects and then refunds certain amounts to taxpayers. The following table represents details of gross cash receipts and refunds reported in the Statement of Operations—Administered Activities:

	2002			2001
	Gross Cash Receipts	Refunds	Net	Net
	(in thousands of dollars)			
Income tax				
Personal	185,781,923	18,324,806	167,457,117	163,763,361
Corporation	36,132,454	9,282,837	26,849,617	30,947,905
Non-resident and other	4,311,619	162,087	4,149,532	4,312,234
Total income tax	226,225,996	27,769,730	198,456,266	199,023,500
GST and HST, Excise and Customs				
Goods and Services Tax (GST)/ Harmonized Sales Tax (HST)	62,240,984	32,234,258	30,006,726	29,641,521
Excise energy taxes	4,760,072	2,147	4,757,925	4,805,284
Other excise duties and taxes	4,105,959	153,275	3,952,684	3,514,040
Customs import duties	3,265,394	248,772	3,016,622	2,807,317
Total GST and HST, Excise and Customs	74,372,409	32,638,452	41,733,957	40,768,162
Other				
Nova Scotia Worker's Compensation	160,240		160,240	156,660
Provincial sales, tobacco and alcohol taxes	39,458		39,458	38,470
Total other	199,698		199,698	195,130
Tax revenues, before transfers	300,798,103	60,408,182	240,389,921	239,986,792

4. Transfers/Revenues collected on behalf of others

Transfers are made by CCRA to others for whom CCRA administers taxes. The transfers are either made directly to the party on whose behalf CCRA collects the taxes, such as to Human Resources Development Canada for the Canada Pension Plan, the Employment Insurance Account, and the Employment Insurance benefits repaid, or to a liability account of the government from which the federal Department of Finance makes transfers to the party for whom the tax is administered. Transfers to the provinces/territories and First Nations are handled in this latter manner.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—ADMINISTERED ACTIVITIES—*Continued*

Transfers made in any one year typically are comprised of two components:

(1) transfers relating to a current time period such as a tax year. These amounts are generally determined using best estimates, and

(2) a final adjustment for a prior time period. This adjustment to total tax revenues brings previously estimated and recorded transfers for the prior time period into agreement with actual information, such as assessed amounts.

Any differences between actual amounts owing to others for whom CCRA administers taxes and best estimates are only known in subsequent periods when actual amounts become known. These differences are reflected in the financial statement in the year they are determined.

The following table presents details of transfers reported on the Statement of Operations—Administered Activities:

	2002	2001
	(in thousands of dollars)	(Restated Note 5)
Personal		
Provincial/territorial/First Nations income taxes	35,111,305	33,880,720
Canada Pension Plan contributions	23,353,905	21,161,664
Employment Insurance premiums	18,342,188	18,987,354
Employment Insurance benefits repaid	36,584	205,975
Total personal transfers	76,843,982	74,235,713
Corporation		
Provincial/territorial income taxes	2,836,826	2,736,354
Total Corporation transfers	2,836,826	2,736,354
GST and HST		
Harmonized Sales Tax	2,130,929	1,817,062
First Nations Sales Tax	2,539	1,565
Total GST/HST transfers	2,133,468	1,818,627
Other transfers		
Nova Scotia's Worker's Compensation	160,240	156,660
Provincial sales, tobacco and alcohol taxes	39,458	38,470
Total other transfers	199,698	195,130
Total transfers	82,013,974	78,985,824

5. Overpayments under Tax Collection Agreements and related subsequent event

Under Tax Collection Agreements, the Canada Customs and Revenue Agency (CCRA) collects personal income taxes on behalf of the Government and all provincial and territorial governments except Quebec.

During the year, the CCRA discovered the misclassification of mutual fund trust capital gain refunds in its reports pertaining to provincial and territorial assessed taxes. This in turn caused overpayments to a number of provinces totaling $3,376 million in respect of the 1993 to 1999 tax years. Of this amount, audit level assurance has been obtained on an amount of $2,537 million in respect of the 1997 to 1999 tax years. However, audit level assurance has not been obtained on an amount of $839 million in respect of the 1993 to 1996 tax years. Reliable financial information is not available to quantify overpayments for tax years prior to 1993.

Prior to the end of the 2001-2002 fiscal year, the CCRA implemented changes in systems and procedures to correct the reporting of mutual fund trust capital gain refund amounts for the 2000 and subsequent tax years.

On September 4, 2002, the Government announced its decision to recover over a ten-year period beginning in fiscal year 2004-2005, approximately $1,421 million of the $2,537 million in overpayments to the provinces related to mutual fund trust capital gain refunds applicable to the 1997 to 1999 tax years. Overpayments relating to tax years prior to 1997 will not be recovered.

The misclassification of mutual fund trust capital gain refunds resulted in the understatement of federal personal income tax revenues and the overstatement of personal income tax transfers to provinces on CCRA's Statement of Operations – Administered Activities for fiscal years prior to 2001-2002. The financial statement for fiscal year 2000-2001 has been restated to reflect a $1,000 million increase in federal personal income tax revenues and a $1,000 million decrease in transfers to others to correct for the overpayment to the provinces for tax year 2000. Total federal tax revenues and total revenues administered on behalf of the Government of Canada for 2000-2001 have also been increased by the $1,000 million restatement.

Federal tax revenues related to fiscal years 1997-1998 to 1999-2000 are affected by the decision to recover $1,421 million in overpayments ($982 million on a net present value basis). This net increase in federal tax revenues has been reflected as a reduction in the opening accumulated deficit as at March 31, 2000 in the financial statements of the Government of Canada.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—ADMINISTERED ACTIVITIES—*Continued*

6. Goods and services tax/Harmonized sales tax

GST collected on the sale of goods and services by most other federal Government organizations is included in this statement.

GST collected on goods and services in the province of Quebec on behalf of the federal Government is transferred by the Ministère du Revenu du Québec to the Agency and is thus included in this statement.

Amounts reported include Harmonized sales tax (HST) and First Nations sales tax where applicable. GST and HST received are reported net of offsetting refunds and rebates claimed by registrants. Transfers of HST to provinces and sales tax to the First Nations are calculated in accordance with applicable Agreements.

7. Non-tax revenues

The following table presents details of administered non-tax revenues:

	2002	2001
	(in thousands of dollars)	
Non-tax revenues		
Penalties—GST and excise	96,522	91,931
Interest—GST and excise	82,838	81,841
Seizures	8,497	11,331
Fines and forfeitures	8,565	14,931
Sale of unclaimed goods, etc.	70	65
Provision for uncollected amounts	(17,533)	
Total administered non-tax revenues	178,959	200,099

8. Provincial/territorial benefit programs

Provincial/territorial benefit programs include the following: Newfoundland and Labrador Harmonized Sales Tax Credit, Newfoundland and Labrador Senior Supplement, Newfoundland and Labrador Child Benefit, Newfoundland and Labrador Healthy Infant Supplement, Nova Scotia Child Benefit, New Brunswick Child Benefit, Saskatchewan Child Benefit, Saskatchewan Sales Tax Credit, Alberta Family Employment Tax Credit, Alberta Energy Tax Refund, British Columbia Family Bonus, British Columbia Earned Income Benefit, British Columbia Energy Rebate, Yukon Child Benefit, Northwest Territories Child Benefit, Ontario Taxpayers Dividend and the Nunavut Child Benefit. These amounts represent payments made by the Agency to individual taxpayers on behalf of the applicable province/territory.

9. Contingent significant refunds

Contingent significant refunds represent potential amounts that may become actual refunds when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur and a reasonable estimate of the amount to be refunded can be made, the amount is accrued.

There are $308 million ($1,123 million as at March 31, 2001) in claims or litigation relating to tax refunds that are significant and were under appeal to the Federal Court of Canada or the Supreme Court of Canada at March 31, 2002. These claims for significant tax refunds are disclosed until such time as a decision is made and all appeals to the Federal Court of Canada or the Supreme Court of Canada have been exhausted or are not expected to be pursued. After this time, the refund is either accrued or no longer disclosed, as appropriate.

10. Accounts receivable

Accounts receivable for tax revenues are unaudited and are reported on a memorandum basis in the *Public Accounts of Canada*. Details of the unaudited balances are included in Section 4 of Volume II (Part II) of the *Public Accounts of Canada*.

11. Deposit and trust accounts

The Agency receives refundable deposits to ensure compliance with various regulations. Deposits held at March 31, are as follows :

	2002	2001
	(in thousands of dollars)	
Guarantee deposits		
Balance, beginning of year	16,414	12,178
Add: receipts	6,529	5,285
Less: disbursements	3,468	1,049
Balance, end of year	19,475	16,414
Temporary deposits received from importers		
Balance, beginning of year	556	700
Net transactions during the year	(251)	(144)
Balance, end of year	305	556

Canada Customs and Revenue Agency— *Concluded*

NOTES TO THE STATEMENT OF OPERATIONS—ADMINISTERED ACTIVITIES—*Concluded*

The guarantee deposits account was established to record cash and securities required to guarantee payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees pursuant to the *Customs Act* and the *Excise Tax Act*.

The temporary deposits received from importers account was established to record temporary security deposits received from importers to ensure compliance with various Customs and Excise regulations regarding temporary entry of goods.

Canada Employment Insurance Commission

The Canada Employment Insurance Commission is a departmental corporation named in Schedule II of the *Financial Administration Act*. It became part of Human Resources Development Canada (HRDC) in 1993 and as such it complies with any directions given to it by the Minister of HRDC, respecting the exercise of its powers or the performance of its duties and functions.

The Commission consists of the Deputy Minister of HRDC (Chairperson), the Associate Deputy Minister (Vice-chairperson) and two other Commissioners, one representing the employees and one representing the employers. It is funded through HRDC who in turn manages the operations of the EI program based on direction given to it by the Commission: it makes regulations regarding the definition of insurable earnings and monitors and assesses the adequacy of program design and implementation.

The Employment Insurance Account, which is consolidated with the Government of Canada's financial statements, publishes its own complete set of financial statements which are audited by the Auditor General. These financial statements, reproduced in Volume 1, Section 4 of the *Public Accounts of Canada*, depict a complete record of the financial activities related to the Employment Insurance Program over which the Commission has jurisdiction.

Canadian Centre for Management Development

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2002 and all information contained in this report rests with departmental management.

These statements have been prepared by management in accordance with Treasury Board Accounting Standards based upon generally accepted accounting principles, using management's best estimates and judgements where appropriate. Readers of these statements are cautioned that the financial statements are not necessarily complete; certain assets, liabilities and expenses are only recorded at a Government-wide level at this time. These statements should be read within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as the Centre's policies and statutory reqirements.

Approved:

JOCELYNE BOURGON
President

ALAIN CORRIVEAU
Senior Financial Officer

August 1, 2002

STATEMENT OF FINANCIAL POSITON (UNAUDITED) AS AT MARCH 31

	2002 $		2002 $
ASSETS		LIABILITIES	
Financial assets:		Accounts payable and accrued liabilities	
Cash	14,538	Federal government departments and agencies	475,276
Receivables (schedule 1)	100,140	Others	4,056,449
Loans and advances (schedule 2)	116,391	Allowances for employee benefits	778,125
Total financial assets	231,069	Specified purpose and other liability accounts	13,787
Non-financial assets		Total liabilities	5,323,637
Prepayments	27,705	Net liabilities (schedule 4)	(4,771,388)
Capital assets (schedule 3)	293,475		
Total non-financial assets	321,180		
Total assets	552,249	Total assets and net liabilities	552,249

The accompanying notes and schedules form an integral part of these statements.

Canadian Centre for Management Development—*Continued*

STATEMENT OF OPERATIONS (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2002
	$
Revenues	
Sales of courses, training	8,454,631
Other	7,902
Total revenues	8,462,533
Expenses	
Operating expenses (schedule 5)	28,578,589
Transfer payments	154,000
Amortization	107,162
Other	5,702
Total expenses	28,845,453
Net results for the year	(20,382,920)
Net liabilities, beginning of the year	(6,368,045)
Net cash provided by the Government	20,000,913
Services provided without charge	1,978,664
Net liabilities, end of the year	(4,771,388)

The accompanying notes and schedules form an integral part of these statements.

STATEMENT OF CASH FLOW (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2002
	$
Operating activities	
Net results	20,382,920
Non-cash items included in net results	
Amortization of capital assets	(107,162)
Allowance for bad debts	(400)
Services provided without charge	(1,978,664)
	(2,086,226)
Statement of financial position adjustments	
Decrease in liabilities	1,772,750
Increase in cash, receivables and prepayments	(107,645)
	1,665,105
Cash applied to operating activities	19,961,799
Cash used in investing activities	
Increase in loans and advances	39,115
Net cash provided by Government	20,000,914

The accompanying notes and schedules form an integral part of these statements.

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)

1. Authority and purpose

The Canadian Centre for Management Development was established in 1991 by the *Canadian Centre for Management Development Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Canadian Centre for Management Development is dedicated to excellence in learning and in research into public sector management, enhancing public sector management capabilities, and promoting a strong corporate culture in the federal public service. The Centre focuses on the orientation, training and development of managers in the federal sector. It also has a capability to undertake management research and to develop teaching cases to enhance and broaden the range of management courses offered by the federal Government. The Centre has a budgetary lapsing authority to fund its operating and contribution expenses. Also, the Centre has the authority to respend its revenues pursuant to section 29.1 (1) of the *Financial Administration Act*.

2. Significant accounting policies

(a) These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board Accounting Standards. These Standards are based on generally accepted accounting principles in Canada. The primary source of the accounting principles is from the recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants supplemented by the recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants for situations not covered by the Public Sector Accounting Board. Readers of these financial statements are cautioned that the introduction of accrual accounting at the departmental level is evolutionary. Not all assets, liabilities and expenses applicable to a department are recorded at the departmental level at this time. As such, the financial statements are not necessarily complete. The accompanying notes provide additional detail and should be read with care. All such assets, liabilities and expenses are recorded at a government-wide level in the financial statements of the Government of Canada.

Canadian Centre for Management Development—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(b) Parliamentary appropriation—The Canadian Centre for Management Development is financed in part through Parliamentary appropriations and in part from its own revenues generating activities. Appropriations provided to the Centre do not parallel financial reporting according to generally accepted accounting principles. Appropriations are primarily based on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Schedule 7 provides further details on the source and disposition of these authorities and the respendable revenues and Schedule 8 provides a high-level reconciliation between the two bases of reporting.

(c) Reporting entity—The reporting entity is the Canadian Centre for Management Development.

(d) All departments, including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by departments are paid from the CRF. Net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments.

(e) Basis of financial reporting—Revenue and expense transactions and any related asset and liability accounts between organization units within the Centre have been eliminated.

(f) Revenues—These are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. The Centre does not have any deferred revenues, revenues that have been received but not yet earned.

(g) Expenses—These are recorded when the underlying transaction or expense occurred subject to the following:

- Contributions are recognized in the year in which the recipient has met the eligibility criteria.
- Employee termination benefits are expensed by departments as paid. No estimated accruals are recorded at the departmental level. Any accrual of these benefits is recognized in the consolidated financial statements of the Government of Canada.
- Vacation pay and overtime are expensed in the year that the entitlement occurs.
- Contributions to superannuation plans are recognized in the period that the contributions are made. Actuarial surpluses or deficiencies are not recorded in the department's books but are recognized in the consolidated financial statements of the Government of Canada.
- Environmental liabilities are not recognized in the departmental books of accounts but are recognized in the consolidated financial statements of the Government of Canada.
- Services provided without charge by other Government departments are recorded as operating expenses. The following are the more significant types of service provided without charge (in $000): accommodation and banking services provided by Public Works and Government Services Canada—$1,249; contributions covering employer's share of employees insurance premiums and costs paid by Treasury Board Secretariat—$730.
- Payments to Crown Corporations are reflected as other expenses. These payments are flow through payments for other than loans, investments and advances whereby the department acts as the intermediary to effect the payment to the Crown Corporation. The Centre did not make any payments to Crown Corporations.

(h) Receivables—These are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.

(i) Inventories for resale—There are no inventories for resale.

(j) Allowances for loans, investments and advances—Except for loans related to repayable contributions, allowances for collectibility, significant concessionary terms and risk of loss are not recorded in departmental financial statements but are recorded centrally by Treasury Board Secretariat for inclusion in the government-wide financial statements.

(k) Inventories not for resale—There are no inventories not for resale.

(l) Capital assets—All assets treated as capital assets under Public Sector Accounting Board Recommendations plus leasehold improvements having an initial costs of $10,000 or more are recorded at their acquisition cost. Capital assets do not include intangibles, works of art and historical treasures that have cultural, aesthetic or historical value, assets located on Indian reserves and museum collections. Amortization of capital assets is done on a straight-line basis over the estimated useful life of the capital asset as follows:

Canadian Centre for Management Development—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

Asset Category	Amortization Period
Machinery and equipment	5 years
Informatics hardware	5 years
Informatics software	7 years
Motor vehicles	4 years
Leasehold improvements	20 years

(m) Foreign currency transactions—Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions. Assets and liabilities denominated in foreign currencies are translated using exchange rates in effect on March 31st.

3. Changes in accounting policies

In previous years, the department prepared its financial results in terms of source and disposition of appropriations. This is the first year that a set of financial statements including a Statement of Financial Position, Statement of Operations and a Statement of Cash Flow has been prepared on a full-accrual accounting basis. It is neither practical nor possible for the department to show comparative amounts because the information is not available and any estimation of previous years would not be able to be substantiated with any degree of precision.

4. Contingent liabilities

In the normal course of its operations, the department may become involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of loss can be made, an estimated liability is accrued and an expense recorded on the government's consolidated financial statements. These estimated liabilities are not recognized on the department's financial statement as a liability until the amount of the liability is firmly established. There are no contingent liabilities.

5. Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of fixed assets.

6. Related party transactions

The department is related in terms of common ownership to all Government of Canada departments and Crown Corporations. The department enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined previously, are provided without charge.

SCHEDULE 1—RECEIVABLES (NET OF ALLOWANCES)

	2002
	$
Other Government departments	42,258
External parties	57,883
Total	100,141

SCHEDULE 2—LOANS, INVESTMENTS AND ADVANCES (NET OF ALLOWANCES)

	2002
	$
Other Government and organizations	116,391
Total	116,391

SCHEDULE 3—CAPITAL ASSETS

	Informatics hardware	Other equipment	Motor vehicles	Total
	$	$	$	$
Balance (at cost)— Opening	399,050	160,200	24,101	583,351
Balance—Closing	399,050	160,200	24,101	583,351
Accumulated amortization— Opening	(126,055)	(49,127)	(7,532)	(182,714)
Amortization for the period	(79,810)	(21,327)	(6,025)	(107,162)
Accumulated amortization— Closing	(205,865)	(70,454)	(13,557)	(289,876)
Net book value	193,185	89,746	10,544	293,475

SCHEDULE 4—NET ASSETS/LIABILITIES

The Government includes in its revenues and expenses, the transactions of certain consolidated accounts established for specified purposes. Legislation requires that the revenues of these specified purpose accounts be earmarked, and that related payments and expenses be charged against such revenues. The transactions do not represent liabilities to third parties but are internally restricted for specific purposes.

	2002
	$
Internally restricted—specified purpose account	13,788
Total internally restricted net liabilities	13,788
Unrestricted net liabilities	4,757,600
Total net liabilities	4,771,388

Canadian Centre for Management Development—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

SCHEDULE 5—EXPENSES

	2002 $
Operating	
Personnel	12,095,556
Operating and maintenance	16,483,033
Total	28,578,589

SCHEDULE 6—COMMITMENTS

The nature of the Department's activity may result in some large multi-year contracts and obligations whereby the Department will be committed to make some future payments when the services/goods are rendered. The Department has no major commitments over the next five years that can be reasonably estimated.

SCHEDULE 7—SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS)

	2002 $
From public accounts	
Total available for use	27,712,884
Used in current year	26,893,275
Available for use in subsequent years	819,609

SCHEDULE 8—RECONCILIATION OF NET RESULTS TO APPROPRIATIONS USED

	2002 $
Net results	20,382,920
Adjustments for items not affecting appropriations	
Less: items recorded as expenses but not affecting appropriations	
Amortization	107,162
Bad debt allowance	400
Vacation pay	186,492
Refunds of previous years expenses	(5,795)
Adjustment of previous years accounts payable	(302,014)
Refunds of program expenses	3,500
Refunds of program expenses	11,038
Services provided without charge	1,978,664
	1,979,447
	18,403,473
Add: items recorded as revenues but not affecting appropriations	8,462,533
	26,866,006
Adjustments for items not affecting net results but affecting appropriations	
Add: expenditures	
Prepayments	27,705
Loans, investments and advances	(436)
	27,269
Total appropriations used as per Schedule 7—Source and disposition of authorities	26,893,275

Canadian Centre for Occupational Health and Safety

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2002 and all information in this report rests with the Centre's management. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Audit Committee of the Centre.

We have prepared the accompanying financial statements of the Canadian Centre for Occupational Health and Safety in accordance with Treasury Board of Canada standards based upon Canadian generally accepted accounting principles. These statements should be read within the context of the significant accounting policies set out in Notes 2 and 3.

The information included in the financial statements is based on management's best estimates and judgements with due consideration to materiality. To fulfill its accounting and reporting responsibilities, the Centre maintains a set of accounts which provides a centralized record of the Centre's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with these financial statements, unless indicated otherwise.

The Centre's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives, which maintain standards of accounting and financial management. The Centre maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Centre's assets. The Centre also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents these financial statements to the Auditor General of Canada who audits and provides an independent opinion which has been appended to these financial statements.

Approved by:

S. LEN HONG
President and Chief Executive Officer

BONNIE EASTERBROOK, CGA
Controller/Senior Financial Officer

June 12, 2002

AUDITOR'S REPORT

TO THE COUNCIL OF THE CANADIAN CENTRE FOR
OCCUPATIONAL HEALTH AND SAFETY AND
THE MINISTER OF LABOUR

I have audited the statement of financial position of the Canadian Centre for Occupational Health and Safety as at March 31, 2002 and the statements of operations and net liabilities and cash flow for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Im my opinion, these financial statements present fairly, in all material respects, the financial position of the Canadian Centre for Occupational Health and Safety as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Shahid Minto, CA
Assistant Auditor General of Canada
for the Auditor General of Canada

Ottawa, Canada
June 12, 2002

Canadian Centre for Occupational Health and Safety—*Continued*

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31

	2002	2001
	$	$
ASSETS		
Current assets:		
Due from the Consolidated Revenue Fund	766,311	688,014
Inventory for resale	112,117	112,835
Accounts receivable (note 7)	272,724	417,602
	1,151,152	1,218,451
Capital assets (note 6)	451,598	407,439
	1,602,750	1,625,890

	2002	2001
	$	$
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities (note 8)	571,889	570,416
Deferred revenues (note 8)	109,362	110,706
	681,251	681,122
Vacation pay (note 8)	268,177	268,177
Employee severance benefits (notes 8 and 12)	549,899	503,033
Trust accounts		
Funds for grants program (note 10)	123,923	252,858
Donations (note 11)	87,747	81,021
Contributions to inquiries service received in advance	60,000	
	271,670	333,879
	1,770,997	1,786,211
Net liabilities	(168,247)	(160,321)
	1,602,750	1,625,890

The accompanying notes are an integral part of these financial statements.

Approved by:

WARREN EDMONDSON
Chairperson

S. LEN HONG
President and Chief Executive Officer

BONNIE EASTERBROOK, CGA
Controller/Senior Financial Officer

Canadian Centre for Occupational Health and Safety—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2002
	$
Revenues (note 4)	
Proceeds from sales	2,700,884
Projects and collaborative agreements	1,784,838
Total revenues	4,485,722
Expenses	
Operations	
Salaries and employee benefits	4,857,678
Employee severance benefits	58,153
Professional and special services	1,281,504
Accommodation	536,248
Information	331,179
Transportation and communications	218,217
Purchased repair and upkeep	142,924
Utilities, materials and supplies	138,711
Rentals	22,664
	7,587,278
Administration	
Salaries and employee benefits	271,506
Governors and committees	17,952
Travel	23,289
Professional and special services	3,668
Utilities, materials and supplies	250
	316,665
Total expenses	7,903,943
Other expenses	
Amortization	221,246
Loss on disposal of assets	846
	8,126,035
Net cost of operations	(3,640,313)
Net liabilities, beginning of year	(160,321)
Services received without charge from other Government departments	536,248
Net cash provided by Government	3,017,842
Change in amount due from Consolidated Revenue Fund	78,297
Net liabilities, end of year	(168,247)

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2002
	$
Operating activities	
Net cost of operations	(3,640,313)
Non- cash items included in net results	
Amortization of capital assets	221,246
Loss on disposal of capital assets	846
Services received without charge from other Government departments	536,248
	(2,881,973)
Statement of financial position adjustments	
Change in accounts payable and deferred revenues	129
Change in employee severance benefits	46,866
Change in accounts receivable	144,878
Inventory used	718
	192,591
Cash used in operating activities	(2,689,382)
Cash used in investing activities	
Net acquisitions of capital assets	(266,251)
Decrease in trust accounts	(62,209)
	(328,460)
Net cash provided by government	(3,017,842)

The accompanying notes are an integral part of these financial statements.

Canadian Centre for Occupational Health and Safety—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Centre was established in 1978 under the *Canadian Centre for Occupational Health and Safety Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act.* The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers. The Centre's operating expenditures are funded in part by its operating revenue and by a budgetary lapsing appropriation.

2. Significant accounting policies

(a) These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada Standards based on Canadian generally accepted accounting principles.

(b) Parliamentary appropriations

The Centre is primarily financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the Centre do not parallel financial reporting according to Canadian generally accepted accounting principles. They are based in a large part on cash flow requirements. See note 5 for a reconciliation between the two bases of reporting.

(c) Expenditure recognition

All expenditures are recorded on the accrual basis.

(d) Revenue recognition

Revenues are recorded in the year in which the transaction occurred. Revenues received but not yet earned are disclosed in Note 8, deferred revenue.

(e) Due from the Consolidated Revenue Fund

CCOHS operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by CCOHS is deposited to the CRF and all cash disbursements made by CCOHS are paid from the CRF. Due from the CRF represents the amount of cash that the CCOHS is entitled to draw from the Consolidated Revenue Fund, without further appropriations, in order to discharge its liabilities.

(f) Inventories for resale

Inventories are valued at the lower of cost and net realizable value.

(g) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

(h) Capital assets

All assets are recorded at their acquisition costs under Public Sector Accounting Board Recommendations. The capitalization of software has been done on a prospective basis from April 1, 2001. Amortization of capital assets is done on a straight-line basis over the estimated useful life of the capital assets as follows:

Asset Class	
Computer equipment	3 years
Furniture equipment	5 years
Software	1-5 years
Measuring equipment	5 years

(i) Foreign currency translation

Revenues and expenses contracted in foreign currency are translated into Canadian dollars at the exchange rate in effect on the transaction date.

(j) Services received without charge

Estimates of amounts for services received without charge from Government departments are included in expenditures.

(k) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of capital assets.

(l) Employee severance benefits on cessation of employment represent obligations of CCOHS that are normally funded through Treasury Board.

3. Changes in accounting policies

In previous years, the Centre prepared its financial statements in terms of source and disposition of appropriations. This is the first year that a set of financial statements including a Statement of Financial Position, Statement of Operations and Net Liabilities, and a Statement of Cash Flow has been prepared on a full accrual accounting basis. It is neither practical nor possible for the Centre to show comparative amounts other than on the Statement of Financial Position because the information is not available and any estimation of previous years' amounts would not be able to be substantiated with any degree of precision.

Canadian Centre for Occupational Health and Safety—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

4. Revenues

	2002
	$
Proceeds from sales:	
Subscription - CCINFOdisc	1,224,014
Subscription - specialty discs	472,692
CCINFOWeb	464,235
Specialty products - web	383,540
Single copy publications	135,046
Other	21,357
	2,700,884
Projects and collaborative agreements	
Collaborative projects	1,294,303
Contributions to inquiries service	454,000
Travel expenses	36,535
	1,784,838
	4,485,722

5. (a) Reconciliation of net cost of operations to total Parliamentary appropriations used:

	2002
	$
Net cost of operations	3,640,313
Adjustments for items not affecting appropriations	
Less	
Amortization	221,246
Inventory used	718
Increase in employee severance benefits	46,866
Loss on disposal of fixed assets	846
Bad debts written off	12,776
Services received without charge from other Government departments	536,248
	2,821,613
Add	
Decrease in deferred revenues	1,344
Accounts receivable - net decrease in balance	77,130
Capital acquisitions	266,251
Total parliamentary appropriations used	3,166,338

(b) Source and disposition of authorities (Appropriations)

Parliamentary appropriations voted:	2002
	$
HRDC - Vote 20	2,255,000
HRDC - Vote 20A	248,864
HRDC - Vote 20B	600,000
Treasury Board vote 15a - Collective agreements	12,000
Treasury Board vote 15b - Collective agreements	115,000
Treasury Board - Vote 10	46,000
	3,276,864
Less:	
Lapsed appropriation - operating	110,526
Total parliamentary appropriations to the Centre used	3,166,338

6. Capital assets and accumulated amortization:

Capital assets at cost	April 1, 2001	Acquisitions	Disposal	March 31, 2002
	$	$	$	$
Computer equipment	1,924,534	70,009	32,855	1,961,688
Furniture and equipment	869,885	13,284	5,771	877,398
Leasehold improvements	632,719			632,719
Software		182,958		182,958
Measuring equipment	2,673			2,673
	3,429,811	266,251	38,626	3,657,436

Accumulated amortization	April 1, 2001	Amortizaton	Disposal	March 31, 2002
	$	$	$	$
Furniture and equipment	754,924	35,296	5,771	784,449
Leasehold improvements	632,719			632,719
Software		82,535		82,535
Measuring equipment	2,673			2,673
	3,022,372	221,246	37,780	3,205,838

Net book value	March 31 2002	April 1 2001
	$	$
Computer equipment	258,226	292,478
Furniture and equipment	92,949	114,961
Software	100,423	
	451,598	407,439

Canadian Centre for Occupational Health and Safety—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

7. Accounts receivable

Current accounts receivable from the sale of goods and services were as follows as at:

	March 31, 2002	April 1, 2001
	$	$
Outside parties	261,791	240,616
Government of Canada	10,933	176,986
	272,724	417,602

8. Liabilities

	March 31, 2002	April 1, 2001
	$	$
Current liabilities		
Accounts payable and accrued liabilities	508,343	531,120
Accrued salaries and employee benefits	63,546	39,296
	571,889	570,416
Deferred revenues		
Outside parties	109,362	110,706
Allowance for employee benefits		
Vacation pay	268,177	268,177
Employee severance benefits	549,899	503,033
	818,076	771,210

The vacation pay represents the amount of vacation pay credits outstanding at the end of the year.

The liability for employee severance benefits represents what the employees would receive upon their resignation from CCOHS. In those circumstances, only employees with 10 or more years of continuous employment are entitled to such benefits, which are calculated on the basis of one half week's pay for each complete year of continuous employment, up to a maximum of 26 years. In the event of a lay off, there are significant additional costs as the termination benefits are calculated for all employees on the basis of two weeks' pay for the first complete year of continuous employment and one week's pay for each additional complete year of continuous employment.

The deferred revenue represents cash received in advance of product delivery. The majority of cash received is for CCOHS' subscription products. These products are shipped in subsequent periods.

9. Related party transactions

The Centre is related in terms of common ownership to all Government of Canada departments and Crown Corporations. The Centre enters into transactions with these entities in the normal course of business on normal trade terms applicable to all individuals and enterprises except that certain services, as previously defined are provided to the Centre without charge. Revenue includes $731,537 from transactions with various Canadian Government departments. The transactions with related parties are carried out on similar terms and conditions with those applicable to transactions with outside parties. Services received without charge from other Government departments amounted to $536,248.

10. Funds for Grants Program

CCOHS is administering the Pan Asia Research and Development Grants Program on behalf of the International Development Research Centre (IDRC). CCOHS will distribute various grants to support research and development and research projects in Asia and Pacific region in networking applications, technologies and regulatory issues. The projects will address the region's economic, social and environmental problems.

The administration fee collected by CCOHS to administer the funds is recorded in revenues-projects and collaborative agreements as cost recoveries. No other activities, transactions or balances of this program are reflected in the financial statements of CCOHS.

	March 31, 2002
	$
Balance of funds, beginning of year	252,858
Project funds received during the year	199,582
Grants made to recipients	(268,517)
CCOHS'administration fee	(60,000)
	123,923

Canadian Centre for Occupational Health and Safety—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

11. Donations

The Centre, by virtue of subsection 6(3) of its Act, may acquire money or other property by gift or otherwise and expend or dispose of those donations subject to their terms, if any. The Centre received $6,726 in donations during 2001/2002 bringing donations on hand at the end of March 2002 to $87,747. These funds are recorded in a special purpose account in the Consolidated Revenue Fund.

12. Employee future benefits

(a) Pension benefits

The Public Service Superannuation Plan requires that employers contribute on an equal basis as employees to the plan. These contributions represent the total pension obligations of the Centre and are recognized in the accounts on a current basis. CCOHS' contribution to the plan for 2001/2002 was $214,690 and is included in the statement of operations.

(b) Employee severance benefits

CCOHS provides post-retirement and post-employment benefits to its employees through a severance benefit plan.

The net expense for CCOHS employee severance benefit plans for the year ended March 31, 2002 was $58,153.

These benefit plans are not pre-funded and therefore have no assets, resulting in a plan deficit equal to the employee severance benefits liability. The liability recognized in the statement of financial positon at March 31, 2002 respecting these benefit plans is $549,899 (2001 - $503,033).

Canadian Food Inspection Agency

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The management of the Canadian Food Inspection Agency (the "Agency") is responsible for the preparation of all information included in its financial statements and Annual Report. These reports are legislated requirements as per Section 23 of the *Canadian Food Inspection Agency Act*. The accompanying financial statements have been prepared in accordance with the Canadian generally accepted accounting principals as per Section 31 of the *Canadian Food Inspection Agency Act*. The significant financial statement accounting policies are identified in Note 2.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment and gives due consideration to materiality. To fulfil its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Agency's financial transactions. Financial information and operating data contained in the ministry statements and elsewhere in the *Public Accounts of Canada* is consistent with these financial statements.

Management maintains a system of financial management and internal control designed to provide reasonable assurance that the financial information is reliable and that assets are safeguarded, that transactions are executed in accordance with prescribed regulations, within Parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Management also seeks to ensure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that regulations, policies, standards and managerial authorities are understood throughout the Agency.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the accompanying financial statements.

Approved by:

ANDRÉ GRAVEL
Acting President

GORDON R. WHITE
Comptroller

August 9, 2002

AUDITOR'S REPORT

TO THE PRESIDENT OF THE CANADIAN FOOD INSPECTION AGENCY AND THE MINISTER OF AGRICULTURE AND AGRI-FOOD

I have audited the Statement of Financial Position of the Canadian Food Inspection Agency as at March 31, 2002 and the statements of operations, equity of Canada and cash flow for the year then ended. These financial statements are the responsibility of the Agency's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Agency as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
August 9, 2002

Canadian Food Inspection Agency— *Continued*

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2002	2001
ASSETS		
Current assets:		
Cash entitlements	44,851	46,420
Accounts receivable	8,125	8,360
Consumable supplies (Note 4)	931	1,077
	53,907	55,857
Capital assets (Note 5)	182,809	179,239
	236,716	235,096

	2002	2001
LIABILITIES AND EQUITY OF CANADA		
Current liabilities:		
Accounts payable and accrued liabilities	56,875	58,170
Vacation pay	20,590	17,279
Deferred revenue (Note 6)	1,905	1,412
Current portion of employee severance benefits	3,356	2,433
	82,726	79,294
Employee severance benefits	49,924	38,915
Equity of Canada	104,066	116,887
	236,716	235,096

Commitments and contingencies (note 12)
The accompanying notes are an integral part of these financial statements.

Approved by:

ANDRÉ GRAVEL
Acting President

GORDON R. WHITE
Comptroller

Canadian Food Inspection Agency—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Revenue:		
Fees, permits and certificates:		
Inspection fees	39,491	37,485
Registrations, permits, certificates	7,845	7,722
Miscellaneous fees and services	2,989	4,332
Establishment license fees	2,034	2,165
Grading	261	205
Other:		
Administrative monetary penalties	607	268
Interest on overdue accounts	172	173
Gains on disposal of capital assets	6	184
Total revenues	53,405	52,534
Expenses:		
Operating and administration:		
Salaries and employee benefits (Note 7)	383,123	307,416
Professional and special services	33,638	27,980
Travel and relocation	22,854	19,558
Amortization of capital assets	16,391	15,110
Accommodation	15,565	15,182
Utilities, materials and supplies	14,701	11,856
Repairs	10,531	9,012
Furniture and equipment	9,196	7,614
Communication	5,697	2,906
Information	3,259	1,496
Equipment rentals	1,736	1,310
Miscellaneous	65	4,557
	516,756	423,997
Grants and contributions:		
Compensation payments (Note 9)	24,394	18,005
Other	1,304	468
	25,698	18,473
Total expenses	542,454	442,470
Net cost of operations	(489,049)	(389,936)

The accompanying notes are an integral part of these financial statements.

STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Equity of Canada, beginning balance	116,887	104,583
Addition: assets transferred without charge by a Government department (Note 5)		19,767
Net cost of operations	(489,049)	(389,936)
Parliamentary appropriations used (Note 3)		
Operating	429,520	342,726
Capital	8,279	7,555
	437,799	350,281
Services provided without charge by other Government departments (Note 11)	38,429	32,192
Equity of Canada, ending balance (Note 8)	104,066	116,887

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Cash provided by (used for):		
Operating activities:		
Net cost of operations	(489,049)	(389,936)
Non-cash items:		
Amortization of capital assets	16,391	15,110
Services provided without charge by other Government departments	38,429	32,192
Gain on disposal of capital assets	(6)	(184)
Net change in non-cash working capital	2,890	33,216
Increase in employee severance benefits	11,932	1,593
	(419,413)	(308,009)
Investing activities:		
Acquisition of capital assets	(20,426)	(24,469)
Proceeds from disposal of assets	471	944
	(19,955)	(23,525)
Financing activities:		
Parliamentary appropriations—Operating	429,520	342,726
Parliamentary appropriations—Capital	8,279	7,555
	437,799	350,281
Increase (decrease) in cash entitlements for the year	(1,569)	18,747
Cash entitlements, beginning of year	46,420	27,673
Cash entitlements, end of year	44,851	46,420

The accompanying notes are an integral part of these financial statements.

Canadian Food Inspection Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purposes:

The Canadian Food Inspection Agency (the "Agency") was established, effective April 1, 1997, under the *Canadian Food Inspection Agency Act*. The Act consolidates all federally mandated food and fish inspection services and federal animal and plant health activities into a single agency.

The Agency is a departmental corporation named in Schedule II to the *Financial Administration Act* and reports to Parliament through the Minister of Agriculture and Agri-Food.

The mandate of the Agency is to enhance the effectiveness and efficiency of federal inspection and related services for food and animal and plant health. The objectives of the Agency are to contribute to a safe food supply and accurate product information; to contribute to the continuing health of animals and plants; and to facilitate trade in food, animals, plants, and related products.

The Agency is responsible for the administration and enforcement of the following acts: *Agriculture and Agri-Food Administrative Monetary Penalties Act, Canada Agricultural Products Act, Canadian Food Inspection Agency Act, Feeds Act, Fertilizers Act, Fish Inspection Act, Health of Animals Act, Meat Inspection Act, Plant Breeders' Rights Act, Plant Protection Act,* and *Seeds Act.*

In addition, the Agency is responsible for enforcement of the *Consumer Packaging and Labelling Act* and the *Food and Drugs Act* as they relate to food. The Agency is also responsible for the administration of the provisions of the *Food and Drugs Act* as they relate to food, except those provisions that relate to public health, safety, or nutrition.

The Minister of Health remains responsible for establishing policies and standards relating to the safety and nutritional quality of food sold in Canada. The Minister of Health is also responsible for assessing the effectiveness of the Agency's activities related to food safety.

Operating and capital expenditures are funded by the Government of Canada through a budgetary lapsing authority. Compensation payments under the *Health of Animals Act* and the *Plant Protection Act* and employee benefits are authorized by separate statutory authorities. Revenues received through the conduct of its operations are deposited to the Consolidated Revenue Fund and are available for use by the Agency.

The financial transactions of the Agency are processed through the Consolidated Revenue Fund. The Agency does not have its own bank account. The Agency's cash entitlements represent the amount that the Agency is entitled to withdraw from the Consolidated Revenue Fund, without further authority, in order to discharge its liabilities.

2. Significant accounting policies:

The financial statements are prepared in accordance with Canadian generally accepted accounting principles as required under Section 31 of the *Canadian Food Inspection Agency Act*. Significant accounting policies are as follows:

(a) Parliamentary appropriations:

The Agency is mainly financed by the Government of Canada through parliamentary appropriations. Parliamentary appropriations provided and used for operating expenditures as well as those for capital expenditures are recorded directly to Equity of Canada.

(b) Revenue recognition:

Revenues for fees, permits and certificates are recognized in the accounts based on the service provided in the Agency's fiscal year.

Funds received from external parties for specified purposes are recorded upon receipt as deferred revenue. Revenue from external parties for specified purposes is recognized in the period in which the related expenses are incurred.

(c) Consumable supplies:

Consumable supplies consisting of laboratory materials, supplies and livestock are recorded at cost. The cost of the consumable supplies is charged to operations in the period in which the items are consumed.

(d) Capital assets:

Capital assets are recorded at historical cost or management's estimated historical cost less accumulated amortization. Amortization is provided on a straight-line basis over the estimated useful lives of the assets as follows:

Asset	Useful life
Buildings	20-30 years
Machinery and equipment	5-20 years
Computer equipment and software	3-10 years
Vehicles	7-10 years
Leaseholds improvements	Lease term

Amounts included in assets under construction are transferred to the appropriate capital asset classification when completed and in use. These amounts are then amortized according to the Agency's policy.

Canadian Food Inspection Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(e) Employee severance benefits:

The Agency accrues its obligations and the related costs as the benefits accrue to employees. The Agency's liability for employee severance benefits is calculated using information derived from the results of the actuarially-determined liability for employee severance benefits for the Government as a whole.

Employee severance benefits on cessation of employment represent obligations of the Agency that are normally funded through the Treasury Board.

(f) Vacation pay:

Vacation pay is expensed as the benefits accrue to employees under their respective terms of employment.

The liability for vacation pay is calculated at the salary levels in effect at the end of the year for all unused vacation pay benefits accruing to employees.

Vacation pay liability payable on cessation of employment represents obligations of the Agency that are normally funded through the Treasury Board.

(g) Services provided without charge by other Government departments:

Estimates of amounts for employee benefits, accommodation and other services provided without charge by other Government departments are recorded as operating and administrative expenses by the Agency. A corresponding amount is credited directly to Equity of Canada.

(h) Contributions to Public Service Superannuation Plan:

The Agency's eligible employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Both the employees and the Agency contribute to the cost of the Plan. Contributions by the Agency are expensed in the year incurred.

The Agency is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Plan.

(i) Measurement uncertainty:

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Employee severance benefits, contingencies and the valuation of capital assets are the most significant items where estimates are used. Actual amounts could differ from the current estimates. These estimates are reviewed annually and as adjustments become necessary, they are recognized in the financial statements in the period in which they become known.

3. Parliamentary appropriations:

The Agency receives the majority of its funding through Parliamentary appropriations, which is based primarily on cash flow requirements. Items recognized in the statement of operations and the statement of Equity of Canada in one year may be funded through Parliamentary appropriations in prior and future years. Accordingly, the Agency has different net results of operations for the year on a government funding basis than on a Canadian generally accepted accounting principles basis. These differences are reconciled below.

(a) Reconciliation of net cost of operations to total Parliamentary appropriations used:

	2002	2001
	(in thousands of dollars)	
Net cost of operations	489,049	389,936
Less: items not requiring use of appropriations:		
Amortization of capital assets	(16,391)	(15,110)
Services provided wthout charge by other Government departments	(38,429)	(32,192)
Gain on disposal of capital assets	6	184
	434,235	342,818
Proceeds from disposal of assets	(471)	(944)
Net changes in future funding requirements (Note 8)	(16,391)	(16,062)
Capital asset acquisitions funded by operating appropriation	12,147	16,914
Funded by operating appropriations	429,520	342,726
Capital asset acquisitions funded by Capital appropriation	8,279	7,555
Total parliamentary appropriations used	437,799	350,281

Canadian Food Inspection Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:

	2002	2001
	(in thousands of dollars)	
Parliamentary appropriations—Voted:		
Vote 25—Operating expenditures	369,176	294,118
Statutory contributions to employee benefit plans and compensation payments	75,108	60,095
	444,284	354,213
Vote 30—Capital expenditures	15,763	18,937
	460,047	373,150
Less:		
Lapsed appropriation—Operating	(14,764)	(11,487)
Lapsed appropriation—Capital	(7,484)	(11,382)
	(22,248)	(22,869)
Total parliamentary appropriations used	437,799	350,281

4. Consumable supplies:

Consumable supplies consist of the following:

	2002	2001
	(in thousands of dollars)	
Laboratory materials and supplies	781	777
Livestock	150	300
	931	1,077

5. Capital assets:

	2002			2001		
	Cost	Accumulated amortization	Net book value	Cost	Accumulated amortization	Net book value
	(in thousands of dollars)					
Land	3,334		3,334	3,348		3,348
Buildings	236,764	110,830	125,934	239,008	106,121	132,887
Machinery and equipment	36,225	18,258	17,967	33,035	16,303	16,732
Computer equipment and software	26,470	12,207	14,263	20,142	8,006	12,136
Vehicles	19,874	12,001	7,873	18,183	11,760	6,423
Assets under construction	11,806		11,806	6,981		6,981
Leasehold improvements	2,201	569	1,632	838	106	732
	336,674	153,865	182,809	321,535	142,296	179,239

Net capital asset acquisitions of $15,139,000 for the 2002 fiscal year (2001—$42,075,000) include $20,426,000 (2001—$44,236,000) of additions and $5,287,000 (2001—$2,161,000) of disposals. The capital asset additions in 2001 include two laboratories and their related assets transferred without charge by Health Canada with a net book value of $19,767,000.

6. Deferred revenue:

The Agency conducts joint projects with external organizations related to food inspection and animal and plant health. Funds received from external organizations are administered through specified purpose accounts.

	2002	2001
	(in thousands of dollars)	
Balance, beginning of year	1,412	1,116
Add: amounts received from external organizations	1,129	1,515
Less: revenues recognized in the year	(636)	(1,219)
Balance, end of year	1,905	1,412

7. Salaries and employee benefits:

Included in salaries and employee benefits are the following expenditures paid by the Agency with respect to employee future benefits related to the Public Service Superannuation (PSSA) Plan and severance pay:

	2002	2001
	(in thousands of dollars)	
Contributions to the PSSA	35,935	30,784
Employee severance benefits	1,838	1,747

The ratio of employer to employee contributions toward the PSSA is 2.6:1.

Canadian Food Inspection Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

8. Equity of Canada:

Included in the total Equity of Canada of $104,066,000 (2001—$116,887,000) as at March 31 is $78,743,000 (2001—$62,352,000) which represents transactions, incurred by the Agency to provide services with future funding requirements. The net change in future funding requirements is $16,391,000. Significant components of this amount are liabilities related to employee severance benefits and vacation pay liabilities. These will need to be funded by Treasury Board in future years as they are paid.

9. Compensation payments:

The *Health of Animals Act* and the *Plant Protection Act* allow for the Minister, via the Agency, to compensate owners of animals and plants destroyed pursuant to the Acts. During the year, compensation payments incurred pursuant to the *Health of Animals Act* totaled $24,394,000 (2001—$18,005,000).

10. Year 2000 repayable appropriation:

In order to finance the Agency's requirements with respect to the Year 2000 Government Wide Mission Critical Systems, the Agency negotiated an increase of its appropriation with the Treasury Board in the amount of $15,400,000. The funding was to be used to finance the Agency's requirements to upgrade and/or replace existing systems, equipment, computer applications and infrastructure components that were not Year 2000 compliant.

In total, the Agency has spent $12,539,000 with respect to the Year 2000 Government Wide Mission Critical Systems. The remaining $2,861,000 of the $15,400,000 funding was used for expenditures of an operating nature.

The first of three equal annual consecutive installments in the amount of $5,133,000 was repaid by the Agency in fiscal 2002 through a mandatory decrease in the Agency's parliamentary appropriations.

11. Related party transactions:

The Agency is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The Agency enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises. In addition, the Agency has several agreements with Agriculture and Agri-Food Canada related to the operation of their finance and administrative systems and some administrative activities with Health Canada related to the operations and maintenance of the Winnipeg Laboratory.

Also, during the year, the Agency received utilities, rental of space, assets and services which were obtained without charge from other government departments and agencies; the value of those services aggregated about $38 million (2001—$32 million).

The total value of services provided by related parties, including services provided without charge totaled $91 million (2001—$68 million) and are included as expenditures in the Statement of Operations. These services have been provided by the following departments and agencies:

	2002	2001
	(in thousands of dollars)	
Public Works and Government Services Canada	47,232	32,971
Treasury Board	24,765	16,314
Agriculture and Agri-food Canada	9,100	8,500
Health Canada	3,571	4,574
Department of Justice	1,520	2,511
Canada Customs and Revenue Agency	3,082	1,078
Other	1,464	2,280
	90,734	68,228

Accounts payable and accrued liabilities include amounts payable of $12,428,000 (2001—$13,809,000) for services provided by federal departments and agencies. The amounts receivable from related parties totaled $916,000 (2001—$429,000) and are included in accounts receivable.

Canadian Food Inspection Agency—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

12. Commitments and contingencies:

(a) At March 31, 2002, the Agency had commitments relating to capital projects, operating leases and other agreements arising in the normal course of business. The minimum future payments are as follows:

	2003	2004	2005	2006	2007	Total
	(in thousands of dollars)					
Capital projects	1,576	829				2,405
Operating leases	237	218	150	110	51	766
Other agreements	1,281	207	22			1,510
Total	3,094	1,254	172	110	51	4,681

(b) The Agency is a defendant in certain cases of pending and threatened litigation which arose in the normal course of operations. The total determinable amount of claims has been estimated at $188 million (2001—$82 million). The current best estimate of the amount likely to be paid in respect of these claims and potential claims has been recorded. Management believes that final settlement will not have a material adverse effect on the financial position or results of operations of the Agency.

(c) During the year, the Agency continued to conduct environmental assessments of its potentially contaminated sites and carried out remedial actions where required; remedial costs were not significant. The Agency will carry out environmental assessments of its remaining potentially contaminated sites next year. The nature and extent of contamination, if any, of those remaining sites is not determinable at this time. However, management believes the amounts will not be significant. Accordingly no amounts have been recorded in the financial statements.

(d) The Agency does not carry insurance on its property. This is in accordance with the Government of Canada policy of self insurance.

Canadian Institutes of Health Research

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements of the Canadian Institutes of Health Research for the year ended March 31, 2002 and all information contained in this report rests with CIHR's management.

These financial statements have been prepared by management in accordance with Treasury Board of Canada accounting standards based on Canadian generally accepted accounting principles and, where appropriate, they include amounts that have been estimated according to management's best judgement.

Management has developed and maintains books of accounts, records, financial and management controls and practices, and information systems. They are designed to provide reasonable assurance that CIHR's assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as CIHR policies and statutory requirements.

The transactions and financial statements of CIHR have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

ROBERT ZELLER, CMA
Manager, Corporate Finance

GUY D'ALOISIO, CMA
Vice-President, Services & Operations

July 19, 2002

AUDITOR'S REPORT

TO THE CANADIAN INSTITUTES OF HEALTH RESEARCH
AND THE MINISTER OF HEALTH

I have audited the statement of financial position of the Canadian Institutes of Health Research as at March 31, 2002 and the statements of operations and net assets and cash flow for the year then ended. These financial statements are the responsibility of the corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the corporation as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
July 19, 2002

Canadian Institutes of Health Research—*Continued*

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31
(in thousands of dollars)

	2002	2001
ASSETS		
Financial assets		
Due from the Consolidated Revenue Fund	4,644	4,198
Accounts receivable	183	60
Advances	343	81
Total financial assets	5,170	4,339
Non-financial assets		
Prepaid expenses	24	
Capital assets (Note 4)	1,955	190
Total non-financial assets	1,979	190
Total assets	7,149	4,529

	2002	2001
LIABILITIES		
Accounts payables and accrued liabilities	3,444	2,388
Allowances for employee vacation and compensatory benefits	495	437
Deferred revenue (Note 5)	1,384	1,810
Allowance for employee severance benefits	1,485	1,195
Total liabilities	6,808	5,830
Net assets (note 6)	341	(1,301)
Total liabilities and net assets	7,149	4,529

Contingencies (note 7)

Commitments (Note 8)

The accompanying notes and schedule form an integral part of these statements.

Approved by CIHR:

DR. ALAN BERNSTEIN, O.C., FRSC
President

Approved by Management:

GUY D'ALOISIO, CMA
Vice-President, Services & Operations

Canadian Institutes of Health Research—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002
Revenues	
Donations	4,000
Endowments for health research	65
Other	11
Total revenues	4,076
Expenses	
Grants and awards	
Open competitions (Note 9 and Schedule 1)	376,206
Strategic initiatives (Note 9 and Schedule 1)	59,324
Institute support grants	13,000
Canada research chairs	21,200
Networks of centres of excellence	24,810
Donations for research	4,000
	498,540
Less: refunds of previous years' expenditures	(1,403)
Total grants and awards	497,137
Operations and administration	
Salaries and employee benefits	13,291
Professional and special services	7,812
Travel	3,211
Information services—Communications	1,301
Furniture and equipment	1,253
Accommodation	629
Other expenses	1,888
Total operations and administration	29,385
Total expenses	526,522
Net cost of operations	522,446
Net liabilities, beginning of the year	(1,301)
Net cash provided by Government	522,145
Change in due from Consolidated Revenue Fund	446
Services provided without charge by other Government departments (Note 10)	1,497
Net assets, end of the year (Note 6)	341

The accompanying notes and schedule form an integral part of these statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002
Operating activities	
Net cost of operations	522,446
Non-cash items included in net results	
Amortization of capital assets	106
Services provided without charge by other Government departments	1,497
	1,603
Statement of financial position adjustments	
Change in total liabilities	978
Change in accounts receivable	(123)
Change in prepaid expenses	(24)
	831
Net cash used in operating activities	520,012
Investing activities	
Acquisitions of capital assets	1,871
Increase in advances	262
Net cash used in investing activities	2,133
Net cash provided by Government	522,145

The accompanying notes and schedule form an integral part of these statements.

Canadian Institutes of Health Research—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

The Canadian Institutes of Health Research (CIHR) was established in June 2000 under the *Canadian Institutes of Health Act*. It is listed in Schedule II to the *Financial Administration Act* as a departmental corporation. CIHR's objective is to excel, according to international standards of scientific excellence, in the creation of new knowledge, and its translation into improved health, more effective health services and products, and a strengthened Canadian health care system.

CIHR is led by a President who heads a Governing Council of nineteen other Canadians appointed by Order in Council. The Governing Council sets overall strategic direction, goals and policies and oversees programming, resource allocation, ethics, finances, planning and accountability.

CIHR operates a wide variety of grants and awards programs to support health research, develop researchers, build a robust health research environment, promote partnerships, engage the public, and foster use of research results. Its 13 Institutes focus on identifying the research needs and priorities for specific health areas, or for specific populations, then developing strategic initiatives to address those needs.

Each Institute is led by a Scientific Director who is guided by an Institute Advisory Board, which strives to include representation of the public, researcher communities, research funders, health professionals, health policy specialists and other users of research results.

CIHR strives to support the full spectrum of health research—biomedical, clinical, health services and health populations—and recognizes that the complexity of many health issues requires an integration of the perspectives and research approaches of different health disciplines.

The entire CIHR program, administration excepted, is achieved through transfers in the form of grants for research projects, personnel awards and institute support grants.

2. Significant accounting policies

These financial statements have been prepared in accordance with Treasury Board of Canada accounting standards based on Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

(a) Parliamentary appropriations—CIHR is financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to CIHR do not parallel financial reporting according to generally accepted accounting principles. They are based in a large part on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 11 provides a high-level reconciliation between the two bases of reporting.

(b) Due from the Consolidated Revenue Fund—All departments including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by departments are paid from the CRF. Due from the CRF represents the amount of cash that CIHR is entitled to draw from the Consolidated Revenue Fund without further appropriations, in order to discharge its liabilities.

(c) Revenues—These are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues.

(d) Deferred revenue—Monies received as donations and contributions from various organizations and individuals for health research as well as interest on endowments are recorded as deferred revenue until such time that they are disbursed in accordance with agreements between the contributor and CIHR or in accordance with the terms of the endowments.

(e) Expenses—These are recorded when the underlying transaction or expense occurred subject to the following:

- Grants and awards are recognized in the year in which payment is due or in which the recipient has met the eligibility criteria.
- Employee severance benefits are accrued as earned and are calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of CIHR that are normally funded through Treasury Board.
- Vacation pay and overtime are expensed in the year that the entitlement occurs.
- Contributions to superannuation plans are recognized in the period that the contributions are made. Actuarial surpluses or deficiencies are not recorded in CIHR's accounts but are recognized in the consolidated financial statements of the Government of Canada.

Canadian Institutes of Health Research—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

- Services provided without charge by other Government departments and agencies are recorded as operating expenditures at their estimated cost and a corresponding amount is credited directly to the Net Assets.

(f) Accounts receivable—These are stated at amounts expected to be ultimately realized. A provision is made for receivables, where the recovery is considered uncertain.

(g) Capital assets—All tangible assets having an initial cost of $5,000 or more are recorded at their acquisition cost. Amortization of capital assets is done on a straight-line basis over the estimated useful life of the capital asset as follows:

Asset	Useful life
Informatics hardware and software	3-5 years
Machinery and equipment	10 years
Motor vehicles	5 years

(h) Foreign currency transactions—Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange at the time of those transactions.

(i) Refunds of previous years' expenditures—These are recorded as a reduction in expenses when received.

(j) Measurement uncertainty—The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are allowances for employee vacation and compensatory benefits, allowance for employee severance benefits and amortization of capital assets.

3. Changes in accounting policies

In previous years, the CIHR prepared only a Statement of Operations in accordance with the reporting requirement and standards established by the Receiver General for Canada for departmental corporations. That statement was basically prepared on a modified cash basis of accounting. However, departments including departmental corporations are now required to produce a set of financial statements including a Statement of Financial Position, Statement of Operations and Net Assets and a Statement of Cash Flows on a full-accrual accounting basis.

It is neither practical nor possible for CIHR to show comparative amounts for the Statement of Operations and Net Asset/Liability or the Statement of Cash Flow because the information is not readily available and any estimation of previous years would not be able to be substantiated with any degree of precision.

The opening balance for the previous year for Deferred Revenue (previously referred to as trust funds) has been changed to conform to the new reporting requirements. An amount of $75,000 has been reclassified from deferred revenue to an endowment account, which is now treated as a restricted asset and included as part of Net Asset/Liability as shown in Note 6.

In prior years, CIHR recognized expenditures relating to employee severance benefits on a cash basis. During the year, CIHR retroactively changed its accounting policy with respect to employee severance benefits to that described in Note 2(e).

4. Capital Assets

Capital asset class	Opening cost	Additions	Amortization	Accumulated amortization	Net book value as at March 31, 2002	Net book value as at April 1, 2001
			(in thousands of dollars)			
Informatics hardware	165	832	82	128	869	119
Informatics software		396	15	15	381	
Machinery and equipment	55	12	6	10	57	51
Motor vehicles	23		3	6	17	20
Work-in-progress		631			631	
Totals	243	1,871	106	159	1,955	190

Canadian Institutes of Health Research—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

5. Deferred revenue

Included in deferred revenue are donations and contributions from various organizations and individuals for health research as well as interest on endowment accounts. These monies remain as deferred revenue until such time that they are disbursed in accordance with agreements between the contributor and CIHR or in accordance with the terms of the endowments. The transactions relating to these accounts are as follows:

	March 31, 2002	April 1, 2001
	(in thousands of dollars)	
Donations for health research		
Balance, beginning of the year	1,807	1,476
Add:		
Donations received	3,535	3,466
Interest earned	37	54
Less:		
Grants paid	4,000	3,189
Balance, end of the year	1,379	1,807
Interest on endowments for health research		
Balance, beginning of the year	3	10
Add:		
Interest earned	2	4
Less:		
Grants paid		11
Balance, end of the year	5	3
Total deferred revenue	1,384	1,810

6. Net assets

Included in the net assets are two endowments for health research. These endowments are treated as internally restricted assets that cannot be spent. The interest on these accounts is credited to deferred revenue.

	March 31, 2002	April 1, 2001
	(in thousands of dollars)	
Endowments for health research, beginning of the year	75	75
Endowment received	65	
Endowments for health research, end of the year	140	75
Unrestricted net assets (liabilites)	201	(1,376)
Net assets	341	(1,301)

7. Contingent liabilities

A legal suit for employment equity was initiated by the Public Service Alliance of Canada against Her Majesty the Queen naming certain separate employer organizations of the Government of Canada, including the Canadian Institutes of Health Research, as defendants. The amount of this claim is estimated to be $750,000. In management's opinion, the outcome of this litigation is not presently determinable.

Two other legal suits launched by individuals alleging damage from participation in projects funded by grants from the Medical Research Council are pending. The amount of these claims is estimated at $50,000. In management's opinion, the outcome of this litigation is not presently determinable.

8. Commitments

The Canadian Institutes of Health Research is committed to disburse grants and awards in future years subject to the provision of funds by Parliament. Future year commitments are as follows:

Year of payment	(in thousands of dollars)
2002-2003	491,963
2003-2004	385,365
2004-2005	264,242
2005-2006	147,811
2006-2011	116,832
	1,406,213

9. Open Competitions Research and Strategic Initiatives

Schedule 1 displays CIHR's grants and awards programs. Canadian health researchers may compete for grants and awards from these programs through two funding mechanisms. Open competitions refer to competitions in each of these programs which do not relate to any specific area of scientific inquiry. Peer review ranks the scientific merit of each application and the top ranked applications are funded regardless of which area of science they represent. Strategic Initiatives refer to competitions aimed at supporting research in very specific areas of science or for developing research capacity in specific segments of the Canadian research enterprise. Strategic Initiatives, in addition to being classified under the family of CIHR funding programs shown in Schedule 1, are also categorized under the types of Strategic Initiatives listed below. There are two main categories of Strategic Initiatives: CIHR Initiatives and Institute Initiatives. CIHR Initiatives are initiated at the corporate level whereas Institute Initiatives are initiated at the Institute level.

The Strategic Initiatives expenditures for the year ended 31 March 2002 are as follows:

Canadian Institutes of Health Research—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

	(in thousands of dollars)
CIHR initiatives	
University-industry program	2,499
CIHR/Canada's research-based pharmaceutical companies health program	6,913
Regional partnership program	3,707
Genomics research program	6,270
HIV/AIDS research program	12,756
Research initiative on hepatitis C	803
Institutional and establishment development grants	4,054
Rural health	558
Intellectual property management	2,000
Proof of concept principles	4,330
Capacity for applied and development research and evaluation (CADRE)	1,554
Health research partnership program	3,686
Strategic training initiative in health research	823
Aboriginal capacity and developmental research environments (ACADRE)	849
Other strategic initiatives	4,432
	55,234
Institute initiatives	
Special initiative in cystic fibrosis research	39
Short-term exchange program	15
Health research programs of excellence	231
Knowledge translation	149
New emerging teams	520
Financing health care in changing public expectations	43
Needs, gaps and opportunities assessments	550
Gene environment interactions in circulatory and respiratory diseases	269
New perspectives in gender and health	156
Improved access for marginalized groups	54
IAPH strategic initiatives	150
Training awards	96
National network for aboriginal mental health research	95
Gene-therapy neurological diseases	750
Strategic training initiative in health research	797
Aboriginal capacity and developmental research environments (ACADRE)	176
	4,090
Total strategic initiatives	59,324

10. Related party transactions

CIHR is related in terms of common ownership to all Government of Canada departments, and Crown Corporations. CIHR enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as shown below, are provided without charge.

	(in thousands of dollars)
Accomodation services provided by Public Works and Government Services Canada	629
Contributions covering employer share of employees' insurance premiums and costs paid by Treasury Board Secretariat	808
Audit services provided by the Office of the Auditor General	60
Total	1,497

Canadian Institutes of Health Research—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

11. Parliamentary appropriations

(a) Reconciliation to net cost of operations

	March 31, 2002
	(in thousands of dollars)
Net cost of operations	522,446
Adjustments for items affecting net results but not affecting appropriations	
Less: items recorded as expenses but not affecting appropriations	
Grants funded from donations	4,000
Services provided without charge	1,497
Employee severance benefits	290
Amortization	106
Vacation pay	100
Bad debts	14
Refunds of previous years' expenditures—grants and awards	(1,403)
Refunds of previous years' expenditures—Operations and administration	(41)
Adjustments of previous years payable	(257)
Retroactive salaries	(41)
Time off in lieu	(1)
	4,264
Add: items recorded as revenue but not affecting appropriations	
Donations	4,000
Endowment bequest	65
Other	5
	4,070
Adjustments for items not affecting net results but affecting appropriations	
Add: capital acquisitions	1,871
Prepaid expenses	24
	1,895
Total Parliamentary appropriations used	524,147

(b) Reconciliation to Parliamentary appropriations voted

	March 31, 2002
	(in thousands of dollars)
Parliamentary appropriations voted:	
Vote 10—Operating expenditures	19,748
Supplementary Vote 10a	13,216
Transfer from Treasury Board Vote 10	75
Transfer from Treasury Board Vote 15	97
	33,136
Less: lapsed appropriation	5,496
	27,640
Vote 15—Grants	408,885
Supplementary Vote 15a	109,832
	518,717
Less: lapsed appropriation	24,177
	494,540
Statutory contributions to employee benefit plans	1,967
Total parliamentary appropriations used	524,147

Canadian Institutes of Health Research—*Concluded*

SCHEDULE I TO THE FINANCIAL STATEMENTS—GRANTS AND AWARDS

	Open competitions (Note 9)	Strategic initiatives (Note 9)
	(in thousands of dollars)	
Grants		
Operating grants	229,746	23,318
Clinical trials	17,553	5,468
Maintenance and equipment	10,196	
Special projects	683	4,455
Groups	38,822	3,376
Development grants		3,220
Community alliance for health research	5,740	
Strategic training initiative in health research	85	1,620
Interdisciplinary health research team	9,026	1,019
CADRE—Research grants		125
Centre grants		1,025
Opportunity grants		60
Retraining grants		50
Seed grants		46
Establishment grants		834
Short-term exchange program		15
	311,851	44,631
Salary support		
Development grants	39	
Research chairs		812
Career awards		345
Distinguished investigators	1,843	62
Senior investigators	3,552	440
Investigators	9,007	1,109
New investigators	13,758	1,647
Clinician scientists 2	1,065	8
Senior research fellowships 2	491	
CADRE—Salary awards		895
	29,755	5,318
Research training		
Clinician scientists 1	1,285	
Centennial fellowships	75	
Postdoctoral fellowships	18,788	3,875
Studentships	3,184	280
MD/PhD studentships	924	57
Doctoral research awards	7,860	774
Summer research award	678	192
Senior research fellowships 1	1,022	
CADRE—Regional training centre		479
CIHR science writer scholarships	62	
	33,878	5,657
Travel and exchange		
Visiting scientists	102	
Symposia and workshops	232	65
	334	65
Other activities		
President's fund	388	
Other grants		3,653
	388	3,653
	376,206	59,324

Canadian Nuclear Safety Commission

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of the Canadian Nuclear Safety Commission for the year ended March 31, 2002 and all information included in its annual report are the responsibility of management.

These financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles and, where appropriate, they include amounts that have been estimated according to management's best judgement. Management has prepared the financial information presented elsewhere in the annual report and has ensured that it is consistent with that provided in the financial statements.

Management has developed and maintains books, records, financial and management controls and information systems. They are designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as Commission policies and statutory requirements.

The Commission's external auditor, the Auditor General of Canada, has audited the financial statements and has reported on her audit to the Commission and to the Minister of Natural Resources Canada.

Approved by:

LINDA J. KEEN
President and CEO

DENYS VERMETTE
Vice President, Corporate Services

June 5, 2002

AUDITOR'S REPORT

TO THE CANADIAN NUCLEAR SAFETY COMMISSION AND THE MINISTER OF NATURAL RESOURCES

I have audited the statement of financial position of the Canadian Nuclear Safety Commission as at March 31, 2002 and the statements of operations, deficit and cash flows for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Ontario
June 5, 2002

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2002	2001
	$	$
ASSETS		
Current assets:		
Due from the CRF	3,952,658	4,751,020
Accounts receivable (Note 5)	2,050,090	3,667,937
Prepaid expenses	54,605	3,832
	6,057,353	8,422,789
Non-current assets		
Capital assets (Note 6)	1,171,313	518,280
Total assets	7,228,666	8,941,069

	2002	2001
	$	$
LIABILITIES AND DEFICIT		
Current liabilities:		
Accounts payable and accrued liabilities	4,111,417	4,917,928
Vacation pay	2,577,732	2,683,939
Deferred revenues (Note 7)	19,210,186	14,884,143
Employee severance benefits (Note 13)	1,803,233	1,047,646
	27,702,568	23,533,656
Non-current liabilities		
Employee severance benefits (Note 13)	5,646,354	5,155,218
	33,348,922	28,688,874
Deficit	(26,120,256)	(19,747,805)
Total liabilities and deficit	7,228,666	8,941,069

Commitments and Contingencies (Note 12).
The accompanying notes are an integral part of these financial statements.

Approved by:

LINDA J. KEEN
President and CEO

DENYS VERMETTE
Vice President, Corporate Services

Canadian Nuclear Safety Commission—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2002
	$
Revenues	
License fees	37,708,642
Contract projects	472,338
Other	37,878
Total revenues	38,218,858
Expenses (Note 8)	
Health, safety, security and environmental protection	60,359,015
Non-proliferation and safeguards	5,058,872
Total expenses	65,417,887
Net cost of operations (Note 4)	(27,199,029)

The accompanying notes are an integral part of these statements.

STATEMENT OF DEFICIT FOR THE YEAR ENDED MARCH 31

	2002
	$
Balance at beginning of year	(19,747,805)
Net cost of operations	(27,199,029)
Services provided without charge (Note 10)	6,544,557
Net cash provided by Government (Note 4)	15,080,383
Change in due from CRF	(798,362)
Balance at end of year	(26,120,256)

The accompanying notes are an integral part of these statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2002
	$
Operating activities	
Net cost of operations	(27,199,029)
Non-cash items	
Amortization of capital assets	188,039
Services provided without charge by Government departments and agencies	6,544,557
Net gain on disposal of capital assets	25,345
Net change in non-cash working capital balances	5,735,986
Change in non-current employee severance benefits	491,136
Cash used in operating activities	(14,213,966)
Investing activities	
Acquisitions of and improvements to capital assets	(883,796)
Proceeds on disposal of surplus assets	17,379
Cash used in investing activities	(866,417)
Net cash provided by Government (Note 4)	(15,080,383)

The accompanying notes are an integral part of these statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

The Canadian Nuclear Safety Commission (CNSC) was established in 1946 by the *Nuclear Energy Act* prior to May 31, 2000, when the federal *Nuclear Safety and Control Act* (NSCA) came into effect, the CNSC was known as the Atomic Energy Control Board. The CNSC is a departmental corporation named in Schedule II to the *Financial Administration Act* and reports to Parliament through the Minister of Natural Resources Canada.

The *Nuclear Safety and Control Act* provides comprehensive powers to the CNSC to establish and enforce national standards for nuclear energy in the areas of health, safety and environment. It establishes a basis for implementing Canadian policy and fulfilling Canada's obligations with respect to the non-proliferation of nuclear weapons. The NSCA also provides CNSC compliance inspectors with clearer, fuller powers and brings penalties for infractions in line with current legislative practices. The CNSC is empowered to require financial guarantees, order remedial action in hazardous situations and require responsible parties to bear the costs of decontamination and other remedial measures.

The objectives of the CNSC are to:

- regulate the development, production and use of nuclear energy and the production, possession and use of nuclear substances, prescribed equipment and information in order to: a) prevent unreasonable risk to the environment, to the health and safety of persons and to national security; and b) achieve conformity with measures of control and international obligations to which Canada has agreed; and
- disseminate scientific, technical and regulatory information concerning: a) the activities of the CNSC; b) the development, production, possession, transport and use of nuclear energy and substances; and c) the effects of nuclear energy and substances use on the environment and on the health and safety of persons.

The CNSC also administers the *Nuclear Liability Act*, including designating nuclear installations and prescribing basic insurance to be carried by the operators of such nuclear installations, and the administration of supplementary insurance coverage premiums for these installations. The sum of the basic insurance and supplementary insurance totals $75 million for each designated installation (Note 14). The number of installations requiring insurance coverage is 14.

Canadian Nuclear Safety Commission—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

The CNSC's expenditures are funded by a budgetary lapsing authority. Employer contributions to employee pension and non-pension benefits are authorized by a statutory authority.

The CNSC established a cost recovery program as provided for by the NSCA. The intent of the program is the recovery of CNSC's expenditures related to its regulatory activities from users licensed under the Act. These expenditures include the technical assessment of licence applications, compliance inspections and the development of licence standards. Current fees are based on expenditures for 1992/93 regulatory activities. Educational institutions, publicly funded nonprofit health care institutions, federal Government departments and activities related to international safeguards are exempt from this cost recovery program. The CNSC is currently reviewing its cost recovery program and plans to implement new cost recovery fee regulations next year.

2. Significant accounting policies

(a) Use of estimates

These financial statements are prepared in accordance with Canadian generally accepted accounting principles. The preparation of accrual financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, expenses and contingencies during the reporting period. Actual results could differ from the estimates. The most significant items where estimates are used are employee severance liabilities and amortization of capital assets.

(b) Parliamentary appropriations

Appropriations are based in large part on cash flow requirements. Consequently, items recognized in the statement of deficit and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 4 shows the reconciliation of parliamentary appropriations used to net cost of operations, parliamentary appropriations voted, and net cash provided by Government.

(c) Revenue recognition

Licence fee revenue is recognized on a straight-line basis over the period to which the fee payment pertains (normally one or two years). All other revenue is recognized in the period in which the underlying transaction or event occurred that gave rise to the revenue. Licence fees received for future year licence periods are recorded as deferred revenue. Revenue from licence fees, contract projects and other sources is deposited to the Consolidated Revenue Fund and is not available for use by the CNSC. Legislative authority allows for the respending of amounts received on the disposal of surplus assets.

(d) Due from the CRF

The CNSC operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the CNSC is deposited to the CRF and all cash disbursements made by the CNSC are paid from the CRF. Due from the CRF represents the amount of cash that the CNSC is entitled to draw from the Consolidated Revenue Fund, without further appropriations, in order to discharge its liabilities.

(e) Capital assets

Capital assets are recorded at cost less accumulated amortization. Amortization is calculated on a straight-line basis over the estimated useful life of the capital asset as follows:

Asset class	Amortization period
Informatics equipment and software	2 to 5 years
Motor vehicles	4 years
Office and laboratory furniture and equipment	5 to 10 years

(f) Employee severance benefits

The CNSC liability for employee severance benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the CNSC that are normally funded by appropriation when the benefits are paid.

Canadian Nuclear Safety Commission—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(g) Vacation pay

Vacation pay is expensed as the benefit accrues to employees under their respective terms of employment using the salary levels at year end. Vacation pay liability payable on cessation of employment represents obligations of the CNSC that are normally funded by appropriation when paid.

(h) Services provided without charge by other Government departments and agencies

Services provided without charge by other Government departments and agencies are recorded as operating expenses at their estimated fair value. These include services such as: accommodation provided by Public Works and Government Services Canada, contributions covering employers' share of employees' insurance premiums and costs paid by Treasury Board Secretariat, salaries and associated legal costs of services provided by Justice Canada, audit services provided by the Office of the Auditor General, and workers' compensation benefits provided by Human Resources Development Canada. A corresponding amount is credited directly to the deficit.

(i) Pension benefits

The CNSC's eligible employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the CNSC contribute to the cost of the Plan. Contributions by the CNSC are expensed in the period incurred and represent the total cost to the CNSC under the Plan. The CNSC is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

(j) Grants and contributions

Grants are recognized in the year in which payment is due, while contributions are recognized in the year in which the recipient has met the eligibility criteria.

(k) Nuclear Liability Reinsurance Account

The CNSC administers the Nuclear Liability Reinsurance Account on behalf of the federal government. The CNSC receives premiums paid by the operators of nuclear installations for the supplementary insurance coverage and credits these to the Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Since the CNSC does not have the risks and rewards of ownership, nor does it have accountability for this account, it does not include any of the associated financial activity or potential liability in its financial statements. Financial activity and liability is however reported in Note 14 of these financial statements.

3. Changes in accounting policies

In prior years, the CNSC prepared its financial statements on a modified cash basis. This is the first year that the CNSC has prepared a set of financial statements on a full accrual accounting basis in accordance with Canadian generally accepted accounting principles. These changes are as follows:

(a) Financial statement presentation and comparative figures

In prior years, the CNSC's financial statement consisted of a Statement of Operations and notes to the statement. The CNSC's March 31, 2002 financial statements contain a Statement of Financial Position, a Statement of Operations, a Statement of Deficit, a Statement of Cash Flow and notes to the financial statements. It is neither practical nor cost effective for the Commission to show comparative amounts on the Statements of Operations, Deficit and Cash Flow because the information is not readily available and any estimation of previous years amounts would not be able to be substantiated with any degree of precision. Comparative amounts are only presented on the Statement of Financial Position.

(b) Vacation pay

In prior years, the CNSC recognized expenditures relating to employee accumulated vacation pay on the cash basis. During the year, the CNSC retroactively changed its accounting policy with respect to employee accumulated vacation pay to that described in note 2g.

Canadian Nuclear Safety Commission—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(c) Employee severance benefits

In prior years, the CNSC recognized expenditures relating to employee severance benefits on the cash basis. During the year, the CNSC retroactively changed its accounting policy with respect to employee severance benefits to that described in note 2f.

(d) Capital assets

In prior years, purchases of capital assets were charged to operating expenditures in the year of acquisition. For fiscal 2002, the CNSC retroactively changed its policy of accounting for capital assets. The costs are now capitalized and amortized over their estimated useful lives as detailed in note 2e. During the year, capital asset acquisitions in the amount of $883,796 which would have previously been expensed have been capitalized. Amortization expense in the amount of $188,039 has been recorded in the statement of operations.

4. Parliamentary appropriations

(a) Reconciliation to net cost of operations

	2002
	$
Net cost of operations	(27,199,029)
Items not charged to vote:	
Amortization	188,039
Vacation pay - accrual	(106,207)
Services provided without charge by other Government departments and agencies	6,544,557
Revenues	(38,218,858)
Change in employee severance benefits	1,246,723
Other expenses	(2,452)
	(30,348,198)
Items not charged to revenue/expense:	
Capital asset acquisitions	(883,796)
Prepaids (excluding accountable advances)	(36,408)
	(920,204)
Total parliamentary appropriations used	(58,467,431)

(b) Reconciliation to parliamentary appropriations voted

	2002
	$
Parliamentary appropriations voted:	
Vote 20 - CNSC	
Operating expenditures	43,774,000
Supplementary vote 20a	5,531,578
Supplementary vote 20b	2,231,680
Transfer from Treasury Board Vote 10	33,000
Transfer from Treasury Board Vote 15	4,316,000
	55,886,258
Less: lapsed appropriation	2,959,996
	52,926,262
Statutory	
Spending of proceeds from disposal of surplus assets	169
Contributions to employee pension and non-pension benefit plans	5,541,000
Total parliamentary appropriations used	58,467,431

(c) Reconciliation to net cash provided by Government

	2002
	$
Net cash provided by Government	15,080,383
Revenues (non-respendable)	38,218,858
Net change in non-cash working capital balances charged to vote	5,123,014
Refunds of prior years'expenditures	45,176
Total parliamentary appropriations used	58,467,431

5. Accounts receivable

The CNSC records receivables from three main sources:

(i) Licence fees
(ii) GST recoverable from CCRA
(iii) Other

Amounts due under each of these categories are as follows:

	2002	2001
	$	$
Licence fees	1,097,603	2,466,912
GST recoverable from CCRA	930,906	1,298,956
Other	245,652	126,140
Gross receivables	2,274,161	3,892,008
Allowance for doubtful accounts	224,071	224,071
Net receivables	2,050,090	3,667,937

Canadian Nuclear Safety Commission—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

6. Capital assets

Capital assets	Balance beginning of year	Acquisitions	Disposals/ adjustments	Balance end of year
	$	$	$	$
Informatics equipment and software	553,381	186,635	(81,557)	658,459
Motor vehicles	519,403	108,254	(100,000)	527,657
Office and laboratory furniture and equipment	239,810	588,907	(10,000)	818,717
	1,312,594	883,796	(191,557)	2,004,833

Accumulated amortization	Balance beginning of year	Current year amortization	Disposals/ adjustments	Balance end of year
	$	$	$	$
Informatics equipment and software	366,846	63,414	(48,606)	381,654
Motor vehicles	360,450	57,354	(100,000)	317,804
Office and laboratory furniture and equipment	67,018	67,271	(227)	134,062
	794,314	188,039	(148,833)	833,520
Net capital assets	518,280	695,757	(42,724)	1,171,313

7. Deferred revenues

Generally, licence fees are paid in advance of the licence or fee period. Since revenues are recognized over the duration of the fee period, fees received for future year licence periods are recorded as deferred revenues.

	2002
	$
Balance at beginning of year	14,884,143
Less: revenues included in licence fees in the year	(13,875,155)
Add: fees received in the year for future year licence periods	18,201,198
Balance at end of year	19,210,186

8. Summary of expenses by major classification

	2002
	$
Salaries and employee benefits	45,130,540
Professional and special services	7,854,798
Accommodation	4,084,802
Travel and relocation	2,972,712
Furniture and equipment	1,546,962
Repairs	839,918
Communication	839,460
Utilities, material and supplies	695,151
Information	603,118
Commission members' expenses	257,406
Grants and contributions	246,557
Amortization of capital assets	188,039
Equipment rentals	154,135
Miscellaneous	4,289
	65,417,887

9. Related party transactions

The CNSC is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The CNSC enters into transactions with these entities in the normal course of business. Certain of these transactions are on normal trade terms applicable to all individuals and enterprises, while others are services provided without charge to the CNSC. All material related party transactions are disclosed below.

Canadian Nuclear Safety Commission—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

During the year, the CNSC expensed $14,281,390 and recognized revenues of $3,152,656 from transactions in the normal course of business with other Government departments, agencies and Crown corporations. These expenses include services provided without charge of $6,544,557 as described in note 10.

10. Services provided without charge

During the year, the CNSC also received services that were obtained without charge from other Government departments and agencies. These are recorded at fair value in the financial statements as follows:

	2002
	$
Accommodation provided by Public Works & Government Services Canada	3,481,958
Contributions for employer's share of employee benefits provided by the Treasury Board Secretariat	2,687,128
Salary and associated costs of legal services provided by Justice Canada	212,700
Audit services provided by the Office of the Auditor General of Canada	95,000
Other	67,771
	6,544,557

11. Licences provided free of charge by the CNSC

The CNSC provides licences free of charge to educational institutions, publicly funded non-profit health care institutions and federal government departments. In 2002, the value of these licences amounted to $2,497,753 (2001 - $2,606,515).

12. Commitments and contingencies

(a) Commitments

The CNSC has commitments for operating leases of equipment of approximately $320,036 for future years.

(b) Contingencies

Claims have been made against the CNSC in the normal course of operations. Legal proceedings for claims totaling approximately $55,325,000 were still pending at March 31, 2002. The final outcome is presently not determinable and, accordingly, no provision has been recorded in the accounts for these contingent liabilities. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which the liability is considered likely and the cost can be reasonably estimated.

13. Employee future benefits

(a) Pension benefits

The Public Service Superannuation Plan requires that employers contribute on an equal basis as employees to the plan. These contributions represent the total pension obligations of the CNSC and are recognized in the accounts on a current basis. The Commission's contribution to the plan was $3,751,257 for the year ended March 31, 2002.

(b) Employee severance benefits

The CNSC provides post-retirement and post-employment benefits to its employees through a severance benefit plan.

The net expense for CNSC's employee severance benefit plans for the year ended March 31, 2002 was $1,246,723.

These benefit plans are not pre-funded and therefore have no assets. The liability recognized in the Statement of Financial Position at March 31, 2002 respecting these benefit plans is $7,449,587 (2001—$6,202,864).

14. Nuclear Liability Reinsurance Account

Under the *Nuclear Liability Act (NLA)*, operators of designated nuclear installations are required to possess basic and/or supplementary insurance of $75 million per installation for specified liabilities. The federal government has designated the Nuclear Insurance Association of Canada (NIAC) as the sole provider of third party liability insurance and property insurance for the nuclear industry in Canada. NIAC provides insurance to nuclear operators under a standard policy. The policy consists of two types of coverage: Coverage A and Coverage B. Coverage A includes only those risks that are accepted by the insurer, that is, bodily injury and property damage. Coverage B risks include personal injury that is not bodily, for example psychological injury, and damages arising from normal emissions. NIAC receives premiums from operators for both coverages, however, premiums for Coverage B risks are remitted to the federal government which reinsures these risks under a Reinsurance Agreement between NIAC and the federal government. The federal government, through the Reinsurance Agreement also pays the difference (supplementary insurance) between the basic insurance amount set by the CNSC and the full $75 million of liability imposed by the NLA. As of March 31, 2002 the total supplementary insurance coverage is $515,500,000 (2001—$590,000,000).

Canadian Nuclear Safety Commission—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

All premiums paid by the operators of nuclear installations for the supplementary insurance coverage are credited to a Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Claims against the supplementary insurance coverage are payable out of the Consolidated Revenue Fund and charged to the Account. There have been no claims against or payments out of the Account since its creation.

As explained in Note 2 k), the CNSC administers the Nuclear Liability Reinsurance Account on behalf of the Government of Canada through a specified purpose account. During the year, the following activity occurred in this account.

	2002
	$
Opening balance	551,921
Receipts deposited	1,500
Closing balance	553,421

REVENUES AND COST OF OPERATIONS BY ACTIVITY FOR THE YEAR ENDED MARCH 31 (UNAUDITED)

	Revenues	Licences provided free of charge	Total value of licences and other revenues	Cost of operations
	$	$	$	$
Licensing & certification activities				
Power reactors	26,871,152		26,871,152	30,114,644
Non-power reactors	900,305	133,007	1,033,312	1,596,312
Nuclear research & test establishments	1,493,278		1,493,278	1,713,271
Particle accelerators	115,140		115,140	319,488
Uranium processing facilities	862,101		862,101	1,174,541
Nuclear substance processing facilities	282,432		282,432	496,918
Heavy water plants	246,473		246,473	101,322
Radioactive waste facilities	374,618		374,618	878,485
Fusion facilities	170,625		170,625	244,826
Class I nuclear facilities	31,316,124	133,007	31,449,131	36,639,807
Class II nuclear facilities	77,527	640,950	718,477	890,545
Dosimetry services	76,742	3,337	80,079	377,197
Uranium mines & mills	2,688,367		2,688,367	3,276,647
Nuclear substances, prescribed equipment	3,344,487	1,713,561	5,058,048	9,133,556
Certification	205,396	6,898	212,294	1,204,641
Total licensing & certification	37,708,643	2,497,753	40,206,396	51,522,393
Non licensing & certification activities				
Contract projects	479,688		479,688	943,431
International obligation & cooperation				6,285,285
Other regulatory activities	30,527		30,527	6,666,778
Total non licensing & certification activities	510,215		510,215	13,895,494
Total	38,218,858	2,497,753	40,716,611	65,417,887

Canadian Polar Commission

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

We have prepared the accompanying financial statements of the Canadian Polar Commission in accordance with Canadian generally accepted accounting principles using management's best estimates and judgements where appropriate.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management and Board of Directors of the Commission. To fulfill this accounting and reporting responsibility, the Commission maintains a set of accounts that provides a centralized record of the Commission's financial transactions.

The Commission develops and disseminates financial management and accounting policies, and issues specific directives that maintain standards of accounting and financial management. The Commission maintains systems of financial management and internal control that give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are within Parliamentary authorities and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Commission's assets.

Management presents these financial statements to the Auditor General of Canada, who audits and provides an independent opinion that has been appended to these financial statements.

Approved by:

PETER JOHNSON
Chairperson

STEVEN C. BIGRAS
Executive Director

June 26, 2002

AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF THE
CANADIAN POLAR COMMISSION
AND THE
MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

I have audited the Statement of financial position of the Canadian Polar Commission as at March 31, 2002 and the statements of operations, net assets and cash flow for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 26, 2002

Canadian Polar Commission—*Continued*

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31

	2002	2001
	$	$
ASSETS		
Financial assets		
Due from the CRF	29,141	107,870
Accounts receivable	18,020	32,410
Prepaid expense		11,074
Petty cash	600	600
	47,761	151,954
Non-financial assets		
Capital assets (Note 5)	83,105	97,955
	130,866	249,909

	2002	2001
	$	$
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued liabilities	29,920	109,630
Vacation pay accrual	17,103	16,003
Employee severance benefits (Note 8b)	63,473	62,090
	110,496	187,723
Net assets	20,370	62,186
	130,866	249,909

Commitments (Note 9)
The accompanying notes form an integral part of these financial statements.

Approved by:

PETER JOHNSON
Chairperson

MICHAEL P. ROBINSON
Board Member

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31

	2002
	$
Expenses	
Salaries and employee benefits	383,475
Professional and special services	244,352
Travel and relocation	133,968
Accommodation	113,576
Honoraria to board members	35,405
Printing and publishing	34,667
Amortization of capital assets	21,152
Telephone and telecommunications	14,820
Postage and courier service	11,330
Contributions	10,000
Office expenses and equipment	6,950
Materials and supplies	6,935
Net cost of operations (Note 4a)	1,016,630

The accompanying notes form an integral part of these financial statements.

STATEMENT OF NET ASSETS
FOR THE YEAR ENDED MARCH 31

	2002
	$
Net assets beginning of year	62,186
Net cost of operations	(1,016,630)
Services provided by other Government departments and agencies without charge	32,782
Net cash provided by government (Note 4c)	1,028,347
Change in due from the CRF	(78,729)
Amortization of accommodation rebate	(7,586)
Net assets end of year	20,370

The accompanying notes form an integral part of these financial statements.

Canadian Polar Commission—*Continued*

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2002
	$
Operating activities:	
Net cost of operations	(1,016,630)
Non-cash items included in net cost of operations	
Services provided by other Government departments and agencies without charge	32,782
Amortization of capital assets	21,152
Increase in employee severance benefits	1,383
Amortization of accommodation rebate	(7,586)
Net change in non-cash working capital	(53,146)
Cash used in operating activities	(1,022,045)
Investing activities:	
Acquisitions of capital assets	(6,302)
Cash used in investing activities	(6,302)
Net cash provided by Government (Note 4c)	(1,028,347)

The accompanying notes form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Canadian Polar Commission was established on February 1, 1991 by the *Canadian Polar Commission Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Commission commenced its operations on September 9, 1991. The Commission was established to promote and encourage the development and dissemination of knowledge of the polar regions; to monitor the state of polar knowledge in Canada and elsewhere; to enhance Canada's international polar profile; and to provide information about research relating to polar regions to Canadians and to Canadian organizations, institutions and associations. The Commission's operating expenditures are funded by a budgetary lapsing authority.

2. Significant accounting policies

(a) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and expenses reported in the financial statements. At the time of preparation of these statements, management believes the financial statements and assumptions to be reasonable. The most significant items where estimates are used are employee severance benefit liabilities and amortization of capital assets.

(b) Parliamentary appropriations

Appropriations are based in large part on cash flow requirements. Consequently, items recognized in the statement of financial position and the statement of net assets are not necessarily the same as those provided through appropriations from Parliament. Note 4 shows the reconciliation of parliamentary appropriations used to net cost of operations, parliamentary appropriations voted and net cash provided by Government.

(c) Due from the CRF

The Canadian Polar Commission operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Canadian Polar Commission is deposited to the CRF and all cash disbursements made by the Canadian Polar Commission are paid from the CRF. Due from the CRF represents the amount of cash that the Canadian Polar Commission is entitled to draw from the Consolidated Revenue Fund without further appropriations, in order to discharge liabilities recognized in its financial statements.

(d) Contributions

Contributions are recognized in the year in which the recipient has met eligibility criteria.

(e) Capital assets

Capital assets are recorded at cost less accumulated amortization. Amortization is calculated on a straight-line basis over the estimated useful life of the capital asset as follows:

Asset class	Useful life
Informatics equipment and software	5 years

Canadian Polar Commission—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(f) Vacation pay

Vacation pay is expensed as the benefit accrues to employees under their respective terms of employment using the salary levels at year end.

(g) Services provided without charge by other Government departments and agencies

Services provided without charge by other Government departments and agencies are recorded as operating expenses at their estimated fair value. A corresponding amount is credited directly to net assets. These include services such as: contributions covering employer's share of employees' insurance premiums and costs paid by Treasury Board Secretariat, audit services provided by the Office of the Auditor General, and salary and associated costs of human resource management provided by Indian Affairs and Northern Development.

(h) Employee severance benefits

The Commission's liability for employee benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the Commission that are normally funded through the Treasury Board.

(i) Pension benefits

The Commission's eligible employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Both the employees and the Commission contribute to the cost of the Plan. Contributions by the Commission are expensed in the period incurred. The Commission is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Plan.

(j) Accommodation rebate

The value of any accommodation rebate is amortized over the duration of the rental agreement.

3. Changes in accounting policies

In prior years, the Commission prepared its financial statements on a modified cash basis. This is the first year that the Commission has prepared a set of financial statements on a full accrual accounting basis in accordance with Canadian generally accepted accounting principles. These changes are as follows:

(a) Financial statement presentation and comparative figures

In prior years the Canadian Polar Commission's financial statement consisted of a Statement of Operations and notes to the statement. The Commission's March 31, 2002 financial statements contain a Statement of Financial Position, a Statement of Operations, a Statement of Net Assets, a Statement of Cash Flow and notes to the financial statements. It is neither practical nor cost effective for the Commission to show comparative amounts on the Statement of Operations, Net Assets, and Cash Flow because the information is not readily available and any estimation of previous year's amounts would not be able to be substantiated with any degree of precision. Comparative amounts are only presented on the Statement of Financial Position.

(b) Vacation pay

In prior years, the Commission recognized expenditures relating to employee accumulated vacation pay on a cash basis. During the year, the Commission changed its accounting policy for employee accumulated vacation pay to that described in note 2(f). As a result, the current year net expenses and liabilities increased by $1,100.

(c) Capital assets

In prior years, purchases of capital assets were charged to operating expenditures in the year of acquisition. For fiscal year 2002, the Commission retroactively changed its policy of accounting for capital assets. The costs are now capitalized and amortized over their estimated useful life as detailed in note 2(e). During the year, capital asset acquisitions in the amount of $6,302 which would have previously been expensed have been capitalized. Amortization expense in the amount of $21,152 has been recorded in the statement of operations. As a result, expenses have increased by $14,850.

(d) Employee severance benefits

In prior years the Canadian Polar Commission recognized expenditures relating to employee severance benefits on the cash basis. During the year, the Canadian Polar Commission retroactively changed its accounting policy with respect to employee severance benefits to that described in note 2(h). As a result, the current year expenses and liabilities increased by $1,383.

Canadian Polar Commission—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

4. Parliamentary appropriations

(a) Reconciliation to net cost of operations

	2002
	$
Net cost of operations	1,016,630
Items expensed but not charged to vote:	
Services provided without charge by other Government departments and agencies	(32,782)
Change in vacation pay accrual	(1,100)
Change in severance benefits	(1,383)
Amortization of capital assets	(21,152)
Amortization of accommodation rebate	7,586
Other adjustments	18,215
	986,014
Item not expensed but charged to vote	
Capital asset acquisitions	6,302
Total appropriations used	992,316

(b) Reconciliation to Parliamentary appropriations voted

	2002
	$
Indian Affairs and Northen Development—Vote 50	890,000
Supplementary Vote 50a	41,642
Transfer from Treasury Board—Vote 15	6,000
	937,642
Less: lapsed amount	8,326
	929,316
Statutory contributions to employee benefit plans	63,000
Total appropriations used	992,316

(c) Reconciliation to net cash provided by Government

	2002
	$
Net cash provided by Government	1,028,347
Net change in non-cash working capital charged to vote	(54,246)
Other adjustments	18,215
Total appropriations used	992,316

5. Capital assets

Cost	April 1, 2001	Acquisitions	March 31, 2002
	$	$	$
Informatics equipment and software	102,204	6,302	108,506

Accumulated amortization	April 1, 2001	Current year amortization	March 31, 2002
	$	$	$
Informatics equipment and software	4,249	21,152	25,401
Net book value	97,955		83,105

6. Related party transactions

The Canadian Polar Commission is related in terms of common ownership to all Government of Canada departments and agencies, and Crown corporations. The Canadian Polar Commission enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services are provide without charge. During the year the Canadian Polar Commission expensed $225,292 from transactions in the normal course of business with other Government departments, agencies and Crown corporations. These expenses include services without charge of $32,782 as described in Note 7. Additionally, the Commission has accounts receivable of $18,020 from other departments, agencies and Crown corporations.

7. Services provided without charge

During the year, the Commission received services that were obtained without charge from other Government departments and agencies. These are recorded at fair value in the financial statements as follows:

	2002
	$
Salary and associated costs of human resource management by DIAND	3,800
Audit services provided by the Office of the Auditor General	12,000
Public service health and dental plans provided by Treasury Board	16,982
	32,782

Canadian Polar Commission—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

8. Employee future benefits

(a) Pension benefits

The Public Service Superannuation Plan requires that employers contribute on an equal basis as employees to the plan. These contributions represent the total pension obligations of the Canadian Polar Commission and are recognized in the accounts on a current basis. The Commission's contribution to the plan was $42,651 for the year ended March 31, 2002.

(b) Employee severance benefits

The Canadian Polar Commission provides post-retirement and post-employment benefits to its employees through a severance benefit plan. The net expense for the Commission's employee severance plans for the year ended March 31, 2002 was $1,383.

These benefit plans are not pre-funded and therefore have no related assets. The liability recognized in the Statement of Financial Position at March 31, 2002 respecting these benefit plans is $63,473 (2001—$62,090).

9. Commitments

The Canadian Polar Commission has commitments for operating leases of accommodations and equipment of approximately $386,530 for future years.

Minimum future lease payments are as follows:

	$
2002-2003	119,612
2003-2004	119,612
2004-2005	119,612
2005-2006	21,874
2006-2007	5,820
Total	386,530

Canadian Transportation Accident Investigation and Safety Board

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2002 and all information contained in this report rests with management of the Canadian Transportation Accident Investigation and Safety Board (CTAISB).

We have prepared these financial statements in accordance with the Treasury Board of Canada Standards based on Canadian generally accepted accounting principles, using management's best estimates and judgements where appropriate. These statements should be read within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as departmental policies and statutory requirements.

The transactions and financial statements of the CTAISB have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

CAMILLE H. THÉRIAULT
Chairman

JEAN L. LAPORTE, CGA
Senior Financial Officer

July 25, 2002

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE CANADIAN TRANSPORTATION ACCIDENT INVESTIGATION AND SAFETY BOARD AND TO THE PRESIDENT OF THE QUEEN'S PRIVY COUNCIL FOR CANADA

I have audited the Statement of Operations of the Canadian Transportation Accident Investigation and Safety Board as at March 31, 2002 and the statements of operations, net liabilities and cash flow for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Richard Flageole
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 25, 2002

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2002	2001
ASSETS		
Financial assets		
Cash		5
Due from the CRF	2,735	977
Receivables (Schedule 1)	66	15
Advances (Schedule 2)	49	8
Total financial assets	2,850	1,005
Non-financial assets		
Prepayments	25	51
Inventories not for resale	166	109
Capital assets (Schedule 3)	4,119	4,080
Total non-financial assets	4,310	4,240
Total assets	7,160	5,245

	2002	2001
LIABILITIES		
Accounts payable and accrued liabilities	2,742	991
Allowances for employee benefits	814	760
Employee severance pay	3,099	3,028
Total liabilities	6,655	4,779
Net assets	505	466
Total liabilities and net assets	7,160	5,245

Contingent liabilities and commitments (note 4 and Schedule 4 respectively)
The accompanying notes and schedules are an integral part of these financial statements.

Canadian Transportation Accident Investigation and Safety Board—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	Estimates	Actual
Revenues		
Sales of goods and services		69
Other non-tax revenues		8
Total revenues		77
Expenses		
Salaries and wages	15,808	18,151
Employee benefit plans	4,290	4,718
Professional and special services	2,336	3,860
Transportation and communications	1,288	1,892
Accommodation	1,556	1,566
Amortization		912
Information	234	666
Utilities, materials and supplies	575	601
Purchased repair and upkeep	383	452
Construction and/or acquisition of machinery and equipment	98	138
Rentals	343	107
Miscellaneous expenses	5	3
Total expenses	26,916	33,066
Net operating results	(26,916)	(32,989)
Other income (Note 7)		237
Other expenses (Note 7)		237
Net results	(26,916)	(32,989)
Net assets beginning of year	466	466
Net cash provided by Government	21,604	28,251
Change in due from the CRF		1,758
Services provided without charge	2,795	3,019
Net assets end of year	(2,051)	505

The accompanying notes and schedules are an integral part of these statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002
Operating activities:	
Net results	32,989
Non-cash items included in net results	
Services provided without charge	3,019
Amortization of capital assets	912
Loss on disposal of assets	5
	3,936
Statement of financial position adjustments	
Change in liabilities	1,876
Change in cash, receivables, prepayments and inventories	(82)
Change in advances	(3)
	1,791
Cash applied to operating activities	27,262
Investing activities	
Net acquisitions of capital assets	989
Cash applied to investing activities	989
Net cash provided by Government	28,251

The accompanying notes and schedules are an integral part of these statements.

Canadian Transportation Accident Investigation and Safety Board—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

The Canadian Transportation Accident Investigation and Safety Board (CTAISB) was established in 1990 under the *Canadian Transportation Accident Investigation and Safety Board Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the CTAISB is to advance transportation safety. It seeks to identify safety deficiencies in transportation occurrences and to make recommendations designed to eliminate or reduce any such safety deficiencies. In addition to investigations, including where necessary public inquiries into selected occurrences, the CTAISB may conduct studies into more general matters pertaining to transportation safety. The CTAISB has the exclusive authority to make findings as to causes and contributing factors when it investigates a transportation occurrence. The CTAISB's operating expenditures are funded by a budgetary lapsing authority whereas contributions to employee benefit plans are funded by statutory authorities.

2. Summary of significant accounting policies

(a) These financial statements have been prepared in accordance with Treasury Board of Canada Standards based on Canadian generally accepted accounting principles.

(b) Parliamentary appropriations—The CTAISB is primarily financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the CTAISB do not parallel financial reporting according to Canadian generally accepted accounting principles. They are based in large part on cash flow requirements. Consequently, items recognized in the Statement of Operations and in the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Schedule 5 to these financial statements provides information regarding the source and disposition of these authorities. Schedule 6 provides a high-level reconciliation between the two bases of reporting.

(c) As a departmental corporation, the CTAISB operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by the CTAISB are paid from the CRF. Due from the CRF represents the amount of cash that the CTAISB is entitled to draw from the CRF, without further appropriations, in order to discharge its liabilities.

(d) Revenues—These are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received but not yet earned are disclosed in the Statement of Financial Position as deferred revenue.

(e) Employee severance benefits—Are calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the CTAISB that are normally funded through the Treasury Board.

(f) Vacation pay and overtime—Are expensed in the year that the entitlement occurs.

(g) Contributions to Superannuation plans—Are recognized in the period that the contributions are made. Actuarial surpluses or deficiencies are not recorded in the CTAISB's books but are recognized in the consolidated financial statements of the Government of Canada.

(h) Services provided without charge by other Government departments—Are recorded as operating expenses. Note 6 provides estimates of the more significant types of services provided to the CTAISB without charge for the year ended March 31, 2002.

(i) Receivables—These are stated as amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.

(j) Inventories not for re-sale—These comprise spare parts and supplies that are held for future program delivery and are not intended for re-sale. They are valued at cost. If they no longer have service potential, they are valued at the lower of cost or net realizable value.

(k) Capital assets—All assets plus leasehold improvements having an initial cost of $2,000 or more are recorded at their acquisition cost. Amortization of capital assets is done on a straight-line basis over the estimated useful life of the capital asset as follows:

Canadian Transportation Accident Investigation and Safety Board—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

Asset Class	Amortization Period
Buildings	30 years
Furniture	10 years
Office equipment	5 years
Laboratory equipment	10 years
Informatics hardware	4 years
Informatics software	3 years
Motor vehicles	7 years
Other vehicles	15 years
Leasehold improvements	lesser of useful life or term of the lease

(l) Foreign currency transactions—Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions. Assets and liabilities denominated in foreign currencies are translated using exchange rates in effect on March 31, 2002.

3. Changes in accounting policies

In previous years, the CTAISB prepared its financial results in terms of source and disposition of appropriations. This is the first year that a complete set of financial statements including a Statement of Financial Position, a Statement of Operations and a Statement of Cash Flow has been prepared on a full-accrual accounting basis. These changes are as follows:

(a) Financial statements presentation and comparative figures—It is neither practical nor possible for the CTAISB to show comparative amounts because the information is not available and any estimation of previous years would not be able to be substantiated with any degree of precision.

(b) Employee severance benefits—In prior years, the CTAISB recognized expenditures relating to employee severance benefits on the cash basis. During the year, the CTAISB retroactively changed its accounting policy with respect to employee severance benefits to that described in note 2 (e).

(c) Vacation Pay—In prior years, the CTAISB recognized expenditures relating to employee vacation pay on the cash basis. During the year, the CTAISB retroactively changed its accounting policy with respect to employee vacation pay to that described in note 2 f).

(d) Capital assets—The capitalization of software and leasehold improvements has been done on a prospective basis from April 1, 2001.

4. Contingent liabilities

In the normal course of its operations, the CTAISB becomes involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded on the Government's consolidated financial statements. These estimated liabilities are not recognized on the CTAISB's financial statements as a liability until the amount of the liability is firmly established.

For the 2001–2002 fiscal year, there is a contingent liability in the amount of $50,000 which is the face value of the claim. This liability was not recorded in the financial statements since it is considered unlikely to occur.

5. Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are amortization of capital assets, employee severance benefits and contingent liabilities.

6. Related party transactions

The CTAISB is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The CTAISB enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined previously, are provided without charge.

Services provided without charge	2002
	(in thousands of dollars)
Public Works and Government Services Canada—Accommodation, accommodation alteration and other services	1,566
Treasury Board of Canada—Employer's contributions to the health insurance plans	1,413
Human Resources Development Canada—Administration of workers' compensation	21
Auditor General of Canada—Audit services	19
Total	3,019

Canadian Transportation Accident Investigation and Safety Board—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

7. Other income / expenditures

   The CTAISB was responsible for coordinating the financial management of funds for the group of departments using the GX financial system. The revenues consist of contributions from all departments to the cost sharing. The expenditures are the disbursements made on behalf of the group. Each department will report their respective portion of expenditures in their financial statements.

8. Expenditures related to the Swissair Flight 111 Accident Investigation

   On September 2, 1998 Swissair Flight 111 crashed in the Atlantic Ocean at approximately 5 nautical miles from Peggy's Cove, Nova Scotia. Under Canadian legislation and international conventions, the CTAISB has the responsibility to conduct a thorough investigation of the accident. This investigation is very complex and involves considerable resources, much of which were provided by National Defence, Fisheries and Oceans and the Royal Canadian Mounted Police. Supplementary funding was obtained from Parliament as normal CTAISB appropriations were insufficient to cover such a large and complex investigation. The current year expenditures relating to the investigation are included in the Statement of Operations and are detailed below. The investigation is on-going and additional expenditures are expected in the 2002–2003 financial year.

Swissair Flight 111 Investigation Costs

	2002
	(in thousands of dollars)
Salaries and wages	1,281
Professional and special services	911
Employee benefit plans	353
Information	298
Transportation and communications	210
Rentals	59
Utilities, materials and supplies	50
Accommodation	31
Construction and/or acquisition of machinery and equipment	26
Amortization	26
Purchased repair and upkeep	3
Total	3,248

SCHEDULE 1—RECEIVABLES
(NET OF ALLOWANCES)

	2002	2001
	(in thousands of dollars)	
Other Government departments	1	15
External parties	65	
Total	66	15

SCHEDULE 2—ADVANCES
(NET OF ALLOWANCES)

	2002	2001
	(in thousands of dollars)	
Advances to employees	11	8
GST refundable	38	
Total	49	8

Canadian Transportation Accident Investigation and Safety Board—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

SCHEDULE 3—CAPITAL ASSETS

Asset class	Historical cost April 1, 2001	Additions	Disposals	Current amortization	Accumulated amortization March 31, 2002	Net book value March 31, 2002	Net book value April 1, 2001
	(in thousands of dollars)						
Buildings	2,715			112	1,596	1,119	1,230
Furniture	901	36		59	652	285	309
Office equipment	358			42	288	70	112
Laboratory equipment	3,694	4		108	3,187	511	615
Informatics hardware	4,033	464	7	522	3,197	1,293	1,352
Informatics software		215		11	11	204	
Motor vehicles	873	216	174	55	375	540	413
Other vehicles	83	35	5	3	35	78	49
Leasehold improvements		19				19	
Total	12,657	989	186	912	9,341	4,119	4,080

SCHEDULE 4—COMMITMENTS

From time to time, the nature of the CTAISB's activities results in some large multi-year contracts and obligations whereby the CTAISB will be committed to make some future payments when the services/goods are rendered. Major commitments that can be reasonably estimated are as follows:

	Payments to date	Commitments Year 1	Year 2
	(in thousands of dollars)		
Acquisition of other goods and services	1,218	952	96
Operating lease	38	21	
Total	1,256	973	96

SCHEDULE 5—SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS)

	2002
	(in thousands of dollars)
Parliamentary appropriations voted:	
Vote 15 - CTAISB Operating expenditures	21,038
Supplementary Vote 15a	480
Supplementary Vote 15b	4,059
Transfer from Treasury Board - Vote 10	469
Transfer from Treasury Board - Vote 15	1,579
Total Parliamentary appropriations voted	27,625
Less: lapsed appropriations	873
Total Parliamentary appropriations used	26,752
Statutory authorities:	
Spending of proceeds from disposal of surplus Crown assets	18
Spending of revenues as per FAA section 29.1	68
Contributions to employee benefit plans	3,213
Total statutory authorities used	3,299
Total authorities used	30,051

SCHEDULE 6—RECONCILIATION OF NET RESULTS TO APPROPRIATIONS USED

	2002
	(in thousands of dollars)
Net results	32,989
Adjustments for items not affecting appropriations	
Less	
Services provided without charge	3,019
Amortization	912
Employee severance benefits	71
Vacation pay	53
Inventory used	17
Prepayments	26
Loss on disposal of assets	5
	4,103
Add	
Spending of cost recovery	68
Refund of prior years expenditures	5
	73
Adjustments for items affecting appropriations	
Add	
Capital acquisitions	989
Receivables and advances	115
Inventory purchased	74
	1,178
Less	
Receipts of respendable revenues	68
Proceeds from the disposal of surplus crown assets	18
	86
Total appropriations used	30,051

Fisheries Prices Support Board

THE FISHERIES PRICES SUPPORT BOARD IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT.* NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE *PUBLIC ACCOUNTS OF CANADA*.

Law Commission of Canada

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2002 and all information contained in this report rests with management.

These statements have been prepared in accordance with Treasury Board Accounting Standards based upon generally accepted accounting principles, using management's best estimates and judgements where appropriate. Readers of these statements are cautioned that the financial statements are not necessarily complete; certain assets, liabilities and expenses are only recorded at a government-wide level at this time. These statements should be read within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as the Commission policies and statutory requirements.

The transactions and financial statements of the Commission have not been audited.

Approved by:

DENIS PELCHAT
Senior Full-Time Financial Officer

BRUNO BONNEVILLE
Executive Director

June 20, 2002

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2002	2001
	$	$
ASSETS		
Current assets:		
Cash		47
Receivables	48,887	3,866
Advances	1,000	1,000
Total assets	49,887	4,913

	2002	2001
	$	$
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities	349,804	93,235
Provision for vacation pay and accumulated overtime	89,200	59,010
	439,004	152,245
NET ASSETS		
Net assets, beginning of year	(147,332)	(147,332)
Net results	(3,178,542)	
Net cash provided by Government	2,936,757	
Total net assets	(389,117)	(147,332)
Total liabilities and net assets	49,887	4,913

The accompanying notes are an integral part of the financial statements.

Law Commission of Canada—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31

	2002	2001
	$	$
Revenues		
Miscellaneous revenues	8,336	4,861
Total revenues	8,336	4,861
Expenses		
Salaries and wages	1,008,846	982,911
Professional and special services	1,406,537	1,195,573
Information	342,677	435,700
Travel and relocation	246,590	280,863
Communication	74,973	56,665
Equipment rentals	44,533	43,214
Vacation pay and accumulated overtime	39,789	
Repairs	27,486	27,607
Utilities, material and supplies	17,765	48,277
Equipment	11,332	39,209
Miscellaneous	(33,650)	(23,828)
Total expenses	3,186,878	3,086,191
Net cost of operations	(3,178,542)	(3,081,330)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31

	2002	2001
	$	$
Operating activities		
Net results	(3,178,542)	(3,081,330)
Change in working capital (Note 5)	241,785	147,332
Net cash provided by Government	(2,936,757)	(2,933,998)

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The mandate of the Law Commission of Canada is derived from the *Law Commission of Canada Act*, which came into force in 1997.

The Commission's expenditures are funded by an annual appropriation from Parliament.

2. Significant accounting policies

These financial statements have been prepared in accordance with generally accepted accounting principles to the extent that they are in accordance with Government policies and directives. Readers of these statements are cautioned that the introduction of accrual accounting at the departmental level is evolutionary. Not all assets, liabilities and expenses applicable to the Department are recorded at this time thus the financial statements are not necessarily complete. All such assets, liabilities and expenses are recorded at a government-wide level in the financial statements of the Government of Canada. The accompanying notes provide additional detail and should be read with care.

The significant accounting policies include the following:

(a) Parliamentary appropriations

The Commission is primarily financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the Commission do not parallel financial reporting according to generally accepted accounting principles as they are, in a large part, based on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 7 to these financial statements provides information regarding the source and disposition of these authorities.

(b) Net cash provided by Government

All departments including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF) which is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by departments are paid from the CRF. Net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments.

Law Commission of Canada—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(c) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable.

(d) Basis of financial reporting

All expense transactions and any related asset and liability accounts between sub-entities within the department have been eliminated.

(e) Expenses

Expenses are recorded when the underlying transaction or expense occurred subject to the following:

- Employee termination benefits are expensed by the Commission when paid. Estimated accruals are not recorded at the Commission level, rather they are recognized in the consolidated financial statements of the Government of Canada.
- Vacation pay and overtime are expensed in the year that the entitlement occurs.
- Contributions to superannuation plans are recognized in the period that the contributions are made. Actuarial surpluses or deficiencies are not recorded in the Commission's books but are recognized in the consolidated financial statements of the Government of Canada.
- Services provided without charge by other Government departments and agencies are not recorded as operating expenses rather, they are disclosed in a note to the statements. (See note 6)

(f) Foreign currency transactions

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions.

3. Changes in accounting policies

In previous years, the Commission prepared its financial results in terms of source and disposition of appropriations. This is the first year that a set of financial statements including a Statement of Financial Position, a Statement of Operations and a Statement of Cash Flow has been prepared on a full-accrual accounting basis. Comparative amounts for vacation pay and accumulated overtime are not presented since the information is not available and any estimation would not be able to be substantiated with any degree of precision.

4. Related party transactions

The Commission is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The Commission enters into transactions with these entities in the normal course of business. Certain of these transactions are on normal trade terms applicable to all individuals and enterprises, while others are services provided without charge to the Commission. (See note 6)

5. Change in working capital

	2002	2001	Change
	$	$	$
Current assets	49,887	4,913	(44,974)
Current liabilities	439,004	152,245	286,759
	(389,117)	(147,332)	241,785

6. Services provided without charge

During the year, the Comission received services that were obtained without charge from other Government departments and agencies. These amounts are not recorded in the financial statements.

	2002	2001
	$	$
Accommodation provided by PWGSC	65,600	65,600
Contributions covering employers' share of employees' insurance premiums and expenditures paid by TBS	57,000	60,400
	122,600	126,000

Law Commission of Canada—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

7. Parliamentary appropriations

	2002	2001
	$	$
Operating expeditures Vote 35	2,870,000	2,861,000
Supplementary Vote 35a	143,050	143,050
Transfer from TB Vote 15	60,000	46,000
	3,073,050	3,050,050
Lapsed	33,248	86,085
	3,039,802	2,963,965
Contributions to employee benefit plans	148,000	146,000
Use of appropriations	3,187,802	3,109,965

8. Reconciliation of net results to appropriations used

	2002	2001
	$	$
Net results	(3,178,542)	(3,081,330)
Remove items not charged to vote:		
Adjustment to previous years' expenditures	(47,135)	(28,635)
Other	(15)	
	(47,150)	(28,635)
Add items not charged to revenue/expense:		
Vacation pay and accumulated overtime	37,890	
Total appropriations used	(3,187,802)	(3,109,965)

National Battlefields Commission

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Management of the National Battlefields Commission is responsible for the preparation of the accompanying financial statements. The financial statements have been prepared in accordance with Treasury Board of Canada standards based on Canadian generally accepted accounting principles. Where alternative accounting methods exist, management has chosen methods which it believes to be appropriate in the circumstances. Where estimates or judgements have been required, management has determined such amounts on a reasonable basis.

In meeting its reporting responsibility, management has established and followed policies and procedures and systems of internal control designed to provide reasonable assurance that assets were safeguarded from loss or unauthorized use, operations are in compliance with governing authorities and financial information is reliable. Management recognizes the limits inherent in all systems of internal control but believes the Commission has established effective and responsive systems of internal control.

The members of the Commission carry out their responsibility for the financial statements principally by overseeing management's preparation of the financial statements and ultimately approves them.

The report of the Auditor General of Canada as to the fairness of presentation of these financial statements in conformity with Canadian generally accepted accounting principles is included with the financial statements.

Approved by:

ANDRÉ JUNEAU
Chairman

MICHEL LEULLIER
Secretary

July 8, 2002

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the statement of financial position of the National Battlefields Commission as at March 31, 2002 and the statements of operations and net assets and cash flow for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 2002 and the results of its operations and cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 8, 2002

National Battlefields Commission— *Continued*

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2002	2001
	$	$
ASSETS		
Financial assets		
Due from the CRF	1,657,140	1,388,556
Accounts receivable	87,500	45,000
Accounts receivable from other Government departments	43,007	26,450
	1,787,647	1,460,006
Non-financial assets		
Capital assets (Note 5)	14,720,645	13,243,927
	16,508,292	14,703,933

	2002	2001
	$	$
LIABILITIES		
Accounts payable and accrued liabilities	914,827	622,141
Accounts payable and accrued libilities to other Government departments	335,623	412,742
Employee severance benefits payable	388,054	319,970
Salary and vacation payable	61,643	60,253
	1,700,147	1,415,106
Net assets (Note 7)	14,808,145	13,288,827
	16,508,292	14,703,933

Contractual obligations (Note 10)
The accompanying notes are an integral part of the financial statements.

Approved by:

MICHEL LEULLIER
Secretary

ANDRÉ JUNEAU
Chairman

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2002
	$
Operating activities:	
Net results	(7,463,991)
Non-cash items included in net results	
Amortization of capital assets	639,038
Services provided without charge	(57,044)
Statement of financial position adjustments	
Change in liabilities	285,041
Change in accounts receivable	(59,057)
Cash used for operating activities	(6,656,013)
Investing activities:	
Acquisition of capital assets	(2,115,756)
Cash used for investing activities	(2,115,756)
Net cash provided by Government	(8,771,769)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2002
	$
Cost of operations (Note 8)	
Grants in lieu of taxes	3,613,990
Conservation and landscaping of the Plains	2,338,051
Corporate services	1,483,775
Development of the Plains	709,090
Amortization of capital assets	639,038
	8,783,944
Revenues	
Parking	884,939
Educational activities and welcoming of visitors	220,853
Rent	204,695
Other revenues	41,253
Fines and penalties	7,027
	1,358,767
Net cost of operations	7,425,177
Excess of costs on income from the trust fund (Note 6)	38,814
Net results	7,463,991
Net assets, beginning balance	13,288,827
Net cash provided by Government	8,771,769
Change in due from CRF	268,584
Services provided without charge	(57,044)
Net assets, ending balance	14,808,145

The accompanying notes are an integral part of the financial statements.

National Battlefields Commission—
Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

The Commission was established in 1908 under an *Act respecting the National Battlefields at Quebec.*

The Commission is a departmental corporation named in Schedule II of the *Financial Administration Act.*

The Commission's mandate is to ensure that all the cultural, recreational, natural and scientific resources of the Park are developed in the best interest of Canadians and that the image of the Government of Canada is strengthened without compromising the historic character of the site. To achieve that goal, the Commission will acquire, preserve and develop the great historic battlefields at Quebec.

The land administered by the National Battlefields Comission includes:

- The Plains of Abraham, site of the Battle of 1759 between Wolfe and Montcalm;
- Des Braves Park, marking the Battle of St-Foy in 1760;
- St-Denis Park, east of the Quebec Citadel, overlooking Cape Diamond;
- The Plains of Abraham Discovery Pavillion on Wilfrid Laurier Avenue;
- The "maison Louis St-Laurent" situated at 201, 203 Grande-Allée Est in Quebec;
- The adjoining thoroughfares, two Martello Towers on the site and a tower in Quebec City.

2. Significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada standards based on Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

(a) Net cash provided by Government

The Commission operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by the Commission are paid from the CRF. Net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments.

(b) Revenues

Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues.

(c) Accounts receivable

These are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.

(d) Due from the CRF

The Commission operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Commission is deposited to the CRF and all cash disbursements made by the Commission are paid from the CRF. Due from the CRF represents the amount of cash that the Commission is entitled to draw from the Consolidated Revenue Fund, without further appropriations, in order to discharge its liabilities.

(e) Capital assets

Capital assets are recorded at their acquisition cost and amortized over their estimated useful lives, using the straight-line method as follows:

Asset Class	Amortization Period
Buildings	15 to 35 years
Works and infrastructure	5 to 40 years
Material and tools	3 to 15 years
Motor vehicles and other vehicles	5 to 15 years

(f) Employee severance benefits and vacation pay

Employee severance benefits and vacation pay are expensed as benefits accrue to employees under their respective terms of employment using the employees' salary levels at year end. Employee severance benefits and vacation pay liabilities payable represent obligations of the Commission that are normally funded through Parliamentary appropriations on a pay-as-you-go basis.

National Battlefields Commission—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(g) Services provided without charge by other Government departments

Services provided without charge by other Government departments are recorded as operating expenses by the Commission at their estimated cost. A corresponding amount is credited to Net Assets. The most significant types of services provided without charge are accommodation and banking services provided by Public Works and Government Services Canada; contributions covering employer's share of employee's insurance premiums and costs paid by Treasury Board Secretariat; workmen's compensation coverage provided by Human Resources Development Canada; salary and associated costs of legal services provided by Department of Justice and audit services provided by the Office of the Auditor General.

(h) Contribution to the Public Service Superannuation Plan

The Commission's eligible employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Both the employees and the Commission contribute to the cost of the Plan. Contributions by the Commission in respect of current service are expensed in the year in which payments are made. The Commission is not required under present legislation to make contributions with respect to any actuarial deficiencies of the Plan.

(i) Use of estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities at the date of the financial statements and the reported amounts of income and cost of operations during the reporting period. The employee severance benefits payable and the estimated useful lives of capital assets are the most significant item where estimates are used.

3. Comparative financial data

In previous years, the Commission prepared its financial results on a modified-cash basis. This is the first year that a set of financial statements including a Statement of Financial Position, Statement of Operations and Net Assets and a Statement of Cash Flow has been prepared in accordance with Canadian generally accepted accounting principles. It is neither practical nor cost effective for the Commission to show comparative financial data on the Statements of Operations and Net Assets and Cash Flow because the information is not readily available and any estimation of previous years amounts would not be able to be substantiated with any degree of precision.

4. Parliamentary appropriations

The Commission is funded through annual Parliamentary appropriations. Items recognised in the Statement of Operations in one year may be funded through Parliamentary appropriations in prior and future years. Accordingly, the Commission's net cost of operations for the year based on Canadian generally accepted accounting principles is different than total Parliamentary appropriations used for the year. These differences are reconciled below:

(a) Reconciliation of net cost of operations to Parliamentary appropriations used:

	2002
	$
Net cost of operations	7,463,991
Adjustments for items not affecting appropriations	
Less:	
Amortization of capital assets	639,038
Services provided without charge by a Government department	57,044
Cost related to National Battlefields Trust Fund	252,214
Add:	
Non-tax income	1,358,767
Income from National Battlefields Trust Fund	213,400
	8,087,862
Adjustments for items affecting appropriations	
Add:	
Acquisition of capital assets	2,115,756
Total appropriations used	10,203,618

National Battlefields Commission—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:

	2002
	$
Parliamentary appropriations voted:	
Candian Heritage	
Vote 65—Operating cost	8,793,750
Lapsed vote	(225,207)
	8,568,543
Statutory contributions to employee benefit plans	326,000
Spending of income in accordance with Section 29.1(1) of the FAA	1,309,075
Total Parliamentary appropriations used	10,203,618

5. Capital assets

The cost of capital assets under the responsibility of the Commission is as follows:

Cost	April 1, 2001	Additions	March 31, 2002
	$	$	$
Land	724,710		724,710
Buildings	10,367,704	1,134,130	11,501,834
Works and infrastructure	4,802,316	775,460	5,577,776
Material and tools	837,402	122,739	960,141
Motor vehicles and other vehicles	772,202	83,427	855,629
	17,504,334	2,115,756	19,620,090

Accumulated amortization	April 1, 2001	Amortization	March 31, 2002
	$	$	$
Buildings	1,985,823	379,452	2,365,275
Works and infrastructure	1,271,386	155,169	1,426,555
Material and tools	660,267	35,860	696,127
Motor vehicles and other vehicles	342,931	68,557	411,488
	4,260,407	639,038	4,899,445
Net book value	13,243,927	1,476,718	14,720,645

6. National Battlefields Trust Fund

When the National Battlefields Commission was created, an account was established for the receipt of moneys from individuals, municipal corporations, provincial governments and others, for the purpose of acquiring and preserving the great historic battlefields at Quebec. Since September 1984, the Trust Fund has been governed by subsection 9.1 of the *Act respecting the National Battlefields at Quebec*, which authorizes such amounts to be spent for the purpose for which they were given to the Commission. The income and cost are included in the Statement of Operations of the Commission and are detailed as follows:

	2002
	$
Cost	
Professional services	77,214
Programming and advertising	175,000
	252,214
Income	
Governmental sponsorship	175,000
Other sponsorship	23,000
Interest	15,400
	213,400
Excess of costs on income	38,814
Balance at beginning of the year	535,856
Balance at end of year, deposited with the Receiver General for Canada	497,042

7. Net assets

The net assets of the Commission include the National Battlefields Trust Fund. The Trust Fund is a consolidated specified purpose account which consists of the receipt of moneys from individuals, municipal corporations, provincial governments and others, for the purpose of acquiring and preserving the great historic battlefields at Quebec. The transactions are internally restricted for specified purposes. The details of the net assets are as follows:

	March 31, 2002	April 1, 2001
	$	$
Consolidated specified account—National Battlefields Trust Fund	497,042	535,856
Net assets excluding National Battlefields Trust Fund	14,311,103	12,752,971
Net assets	14,808,145	13,288,827

National Battlefields Commission—
Concluded

NOTES TO THE FINANCIAL STATEMENTS—
Concluded

8. Information on cost of operations

The activities of the Commission are organized into three activities related to its mandate.

The conservation of the Plains comprising the following services:

- The service of maintenance, which sees to maintenance of the site, its furnishings, buildings and infrastructure, provides for a safe and stable environment, minimizes the effects of wear and tear and deterioration and slows down or prevents damage;
- The service of landscaping which is responsible for the scenery, horticultural and arboricultural activities;
- The service of surveillance and security, which sees to it that regulations regarding peace and public order are respected; enforces traffic and parking and regulations; ensures the safety of site users; and provides for surveillance of the Commission's premises and properties.

The development of the Plains comprising the following services:

- Client services, which includes welcoming visitors and users to the Park, the dissemination of information to the public and reservations for educational interpretation activities for school and the general public;
- Communication services, which includes promotion and advertising for the activities and services provided by the Commission and to ensure the visibility of the Commission and the federal Government.

The corporate service includes the management, the administration services and the financial services.

SUMMARY OF COST OF OPERATIONS BY MAJOR TYPE

	2002
	$
Grants in lieu of taxes	3,613,990
Salaries and benefits	2,621,195
Utilities, materials and supplies	675,309
Professional services	559,802
Maintenance	438,157
Publicity	108,753
Transportation and communication	51,073
Rental	19,583
Services provided without charge	57,044
Amortization of capital assets	639,038
	8,783,944

9. Retirement benefits

The Public Service Superannuation Plan requires that employers contribute on an equal basis as employees to the Plan. These contributions represent the total pension obligations of the Commission and are recognised in the accounts on a current basis. The Commission's contribution to the Plan was $220,702 for the year ended March 31, 2002.

10. Contractual obligations

The Commission is committed, pursuant to a lease agreement, to provide horticultural, operational and security services in exchange for space used for its Interpretation Centre at the Musée du Québec. The initial basic rent value, subject to annual revision, is $87,522. The lease is for 15 years, beginning on April 1, 1991.

11. Related party transactions

The Commission is related in terms of common ownership to all Government of Canada departments, and Crown corporations. The Commission enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined previously, are provided without charge.

National Research Council of Canada

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2002 and all information contained in this report rests with the management of the Corporation.

These statements have been prepared by management in accordance with Treasury Board Accounting Standards based upon generally accepted accounting principles, using management's best estimates and judgements where appropriate. Readers of these statements are cautioned that the financial statements are not necessarily complete; certain assets, liabilities and expenses are only recorded at a government-wide level at this time. These statements should be read in conjunction within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that all transactions are in accordance with the *Financial Administration Act* and regulations as well as department policies and statutory requirements.

Approved by:

DR. ARTHUR J. CARTY
President

J.G. SÉGUIN
Senior Financial Officer

June 17, 2002

STATEMENT OF FINANCIAL POSITION (UNAUDITED) AS AT MARCH 31 (in thousands of dollars)

	2002
ASSETS	
Financial assets	
Accounts receivable - non-tax revenue (Schedule 1)	20,127
Less: allowance for doubtful accounts	1,115
	19,012
Investment - H.L. Holmes Fund (Schedule 2)	3,256
Accountable advances to employees	109
Other loans and advances	47
Total financial assets	22,424
Non-financial assets	
Prepaid expenses (Schedule 3)	9,645
Inventories held for consumption	3,448
Capital assets (Schedule 4)	820,270
Less: accumulated amortization	471,167
	349,103
Total non-financial assets	362,196
Total assets	384,620

	2002
LIABILITIES AND GOVERNMENT EQUITY	
Liabilities	
Accounts payable and accrued liabilities (Schedule 5)	105,049
Allowances for employee benefits	31,299
Deferred revenue (Schedule 6)	26,053
Other liabilities (Schedule 7)	332
Total liabilities	162,733
Equity	
Government equity, beginning of year	202,806
Add: adjustment for post-capitalization of assets	21,263
Endowment account - HL. Holmes	3,256
Net cash provided by government	509,639
Deduct: net operating deficit	515,077
Government equity, end of year	221,887
Total liabilities and government equity	384,620

The accompanying notes and schedules are an integral part of these statements.

National Research Council of Canada—*Continued*

STATEMENT OF OPERATIONS (UNAUDITED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002
Non-tax revenues (Schedule 9)	
Sales of goods and services to parties outside the Government	63,666
Sales of goods and services to parties within the Government	4,216
Revenues from joint research projects and cost sharing agreements	22,825
Other revenues	97
Total non-tax revenues	90,804
Expenses (Schedule 10)	
Transfer payments	149,080
Program expenses	
Personnel operating expenses	270,862
Operating and maintenance expenses	146,690
Amortization expenses on capital assets (Schedule 4)	38,333
Loss on disposal of physical assets	119
Loss on foreign exchange	134
Loss on foreign exchange revaluations at year-end	23
Bad debts	550
Losses on write-offs and write-downs	90
Total program expenses	456,801
Total expenses	605,881
Net results (deficit)	(515,077)
Net assets / liabilities, beginning of year	202,806
Add: adjustment to equity for post-capitalization of assets	21,263
Endowment account of H.L Holmes	3,256
Net cash provided by Government	509,639
Net assets / liabilities at end of year	221,887

The accompanying notes and schedules are an integral part of these statements.

STATEMENT OF CASH FLOW (UNAUDITED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002
Net results (deficit)	(515,077)
Deduct: non-cash items included in net results	
Amortization of capital assets	38,333
Losses on write-offs and write-downs	90
Net loss on disposal of physical assets	119
Statement of financial position adjustments	
Change in liabilities	73,367
Change in cash, receivables, prepayments, inventories, prepaid expenses and deferred charges	(17,473)
Adjustment to equity:	
H.L. Holmes endowment	3,256
Post-capitalization of fixed assets	21,263
Cash applied to operating activities	(396,122)
Investing activities	
Net acquisitions of capital assets	(67,818)
Work-in-progress	(42,443)
Increase in investment	(3,256)
Net cash provided by Government	(509,639)

The accompanying notes and schedules are an integral part of these statements.

National Research Council of Canada—*Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)

1. Authority and objectives

The National Research Council of Canada exists under the *National Research Council Act* of 1966–67 and is a departmental corporation named in Schedule 2 of the *Financial Administration Act*. The objectives of the Council are to create, acquire and promote the application of scientific and engineering knowledge to meet Canadian needs for economic, regional and social development and to promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development.

2. Sources of funding

The National Research Council is primarily financed by the Government of Canada through Parliamentary appropriations and statutory authority. The latter gives the Council authority to spend revenues earned through collaborative research agreements and from fees-for-service-work, sales of publications, rentals of laboratory space, and license fees.

3. Significant accounting policies

(a) These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board Accounting Standards. These standards are based on generally accepted accounting principles in Canada. The primary source of the accounting principles is from the recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants supplemented by the recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants for situations not covered by the Public Sector Accounting Board. Readers of these statements are cautioned that the introduction of accrual accounting at the departmental level is evolutionary. Not all assets, liabilities and expenses applicable to the department are recorded at the departmental level at this time. As such, the financial statements are not necessarily complete. The accompanying notes provide additional detail and should be read with care. All such assets, liabilities and expenses are recorded at a government-wide level in the financial statements of the Government of Canada.

(b) Appropriations provided to the department do not parallel financial reporting according to generally accepted accounting principles. They are based in large part on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Schedule 12 to these financial statements provides information regarding the source and disposition of these authorities. Schedule 13 provides a high-level reconciliation between the two bases of reporting.

(c) All departments including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF). The Receiver General for Canada administers the CRF. All cash receipts are deposited to the CRF and all cash disbursements made by the Council are paid from the CRF. Net cash provided by the Government is the difference between all cash receipts and all cash disbursements including transactions between other departments.

(d) Revenue and expense transactions and any related asset and liability accounts between sub-activities within the Council have been eliminated.

(e) Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received but not yet earned are disclosed in Schedule 6 – Deferred Revenues.

(f) Expenses are recorded when the underlying transaction or expense occurred subject to the following:

- Grants are recognized in the year in which payment is due or in which the recipient has met the eligibility criteria.
- Contributions are recognized in the year in which the recipient has met the eligibility criteria.
- Employee termination benefits are expensed as paid. The department does not record any estimated accruals. Accruals for these benefits are recognized in the consolidated financial statements of the Government of Canada.
- Vacation pay and overtime are expensed in the year that the entitlement occurs.
- Contributions to superannuation plans are recognized in the period that the contributions are made. The department does not record actuarial surpluses nor deficiencies; these are recognized in the consolidated financial statements of the Government of Canada.
- Environmental liabilities are not recognized in the departmental books of accounts but are recognized in the consolidated financial statements of the Government of Canada.

National Research Council of Canada—*Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Continued*

- Services provided without charge by other Government departments are not recorded as operating expenses. The following are the more significant types of services provided without charge: banking services provided by Public Works and Government Services Canada; contributions covering the employer's share of employee insurance premiums and costs paid by Treasury Board Secretariat; workmen's compensation coverage provided by Human Resources Canada; salary and associated costs of legal services provided by Department of Justice; and audit services provided by the Office of the Auditor General. In fiscal 2001-02, these services amounted to about $13.7 million.

(g) Receivables are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.

(h) Inventories are valued as follows:

- Not for re-sale—Inventories not for re-sale comprise spare parts and supplies that are held for future program delivery. Such inventories are valued using the moving-weighted-average method. Inventoried items no longer having service potential are valued at the lower of cost or net realizable value.
- For re-sale—Costs relating to inventories for resale are expensed when acquired and therefore no cost of sales is recognized.

(i) Intangible assets, such as patents, are not capitalized but expensed when paid All other capital assets and leasehold improvements having an initial cost of $5,000 or more are recorded at their acquisition cost in accordance with the Public Sector Accounting Board Recommendations. The capitalization of software and leasehold improvements was done on a prospective basis from April 1, 2001. Capital assets do not include any intangibles, works of art and historical treasures that have cultural, aesthetic or historical value nor any similar assets located in museums. Depreciable capital assets are amortized using the straightline method based on their estimated useful life as follows:

Asset Class	Amortization Period
Buildings and facilities	25 years
Works and infrastructure	25 years
Equipment and office furniture	5 years
Machinery and equipment	10 years
Informatics hardware	5 years
Informatics software	5 years
Vehicles	5 years
Aircraft	10 years

(j) Equity investments are not recognized as assets but as revenue upon the sale of the equity in accordance with the Receiver General of Canada and the Treasury Board Secretariat directives.

(k) Transactions in foreign currency are translated into Canadian dollar equivalents using the rates of exchange in effect at the time of the transactions. Assets and liabilities denominated in foreign currencies at year-end are translated using the applicable exchange rates in effect on March 31st.

4. Changes in accounting policies

In previous years, the Council prepared its financial results in terms of source and disposition of appropriations. This is the first year that a set of financial statements including a Statement of Financial Position, Statement of Operations and a Statement of Cash Flow has been prepared on a full accrual-accounting basis. It is neither practical nor possible for the Council to show comparative amounts because the information is not available and any estimation of previous years would not be able to be substantiated with any degree of precision.

5. Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of assets.

National Research Council of Canada—*Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Continued*

6. Contractual commitments

Commitments are comprised of contractual and other long-term obligations due and payable in subsequent years. As at March 31, 2002, the NRC had the following outstanding commitments:

Fiscal Year	Grants and contributions (in millions of dollars)
2002–2003	52
2003–2004	51
2004–2005	51
2005–2006	30
2006–2007	30

Significant commitments for the four-year period included in the above are:

James Clerk Maxwell Telescope	5
Gemini Twin Telescope Project	30
Tri-University Meson Facility	159
Canada-France-Hawaii Telescope Corporation	20

7. Contingent liabilities

A contingent liability is a potential liability which may become a liability when one or more future events occur or fail to occur. Contingent liabilities are not recognized on the Council's financial statement as a liability until the amount of the liability is firmly established. As at March 31, there were four legal actions pending for which no liability is recognized.

SCHEDULE 1

RECEIVABLES - NET OF ALLOWANCES AS AT MARCH 31 (UNAUDITED)

	2002		
	(in thousands of dollars)		
	Other gov. depts.	External parties	Total
Accounts receivable non-tax revenues		16,510	16,510
Accrued receivables		1,069	1,069
Refunds of progam expenses		12	12
Other receivables	2,536		2,536
Sub-total	2,536	17,591	20,127
Less: allowance for doubful accounts		1,115	1,115
Total accounts receivable - net	2,536	16,476	19,012

SCHEDULE 2

INVESTMENT - H.L. HOLMES FUND (UNAUDITED) AT MARCH 31

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of the late H.L. Holmes. Up to two thirds of the funds yearly net income from the fund is used to finance the H.L. Holmes award on an annual basis. The award provides the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

	2002
	(in thousands of dollars)
Investment at beginning of period, April 1, 2001	3,256
Net income during year	
Investment at end of period, March 31, 2002	3,256

SCHEDULE 3

PREPAID EXPENSES (UNAUDITED) AT MARCH 31

	2002
	(in thousands of dollars)
Subscriptions (journals, magazines, libraries, etc)	9,361
Memberships (professional and scientific associations, credit bureaus, etc.)	284
Total	9,645

National Research Council of Canada—*Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Continued*

SCHEDULE 4
FIXED ASSETS (UNAUDITED)

Fixed assets (1)	Depreciation rate (2)	Opening balance April 1, 2001	Additions during year	Deletions during year		Closing balance March 31, 2002
				Disposals	Write-offs	
	%		(in thousands of dollars)			
Land	*	9,632				9,632
Buildings	4	293,541	708			294,249
Facilities(3)	4					
Works and infrastructure	4	16,910				16,910
Machinery and equipment	20	307,291	58,137	3,910	1,237	360,281
Informatics equipment	20	79,978	7,715	3,600	358	83,735
Informatics software(4)	20	(14)	681			667
Aircrafts	10	8,912	997			9,909
Motor vehicles	20	2,139	405	100		2,444
Buildings under construction	*		40,341			40,341
Works in progress	*		1,370			1,370
Other	*		732			732
Total		718,389	111,086	7,610	1,595	820,270

AMORTIZATION SCHEDULE

Fixed assets (1)	Depreciation rate (2)	Accumulated depreciation April 1, 2001 (5)	Adjustments for:		Depreciation for the year	Accumulated depreciation March 31, 2002
			Disposals	Write-offs		
	%		(in thousands of dollars)			
Buildings	4	144,194			11,596	155,790
Facilities	4					
Works and infrastructure	4	8,205			593	8,798
Machinery and equipment	20	215,851	3,859	1,225	19,035	229,802
Informatics equipment	20	64,362	3,533	356	6,385	66,858
Informatics software	20	(14)			59	45
Aircrafts	10	7,675			464	8,139
Motor vehicles	20	1,633	99		201	1,735
Total		441,906	7,491	1,581	38,333	471,167

Notes

* Not available.

(1) Capital assets do not include any intangibles, works of art and historical treasures that have cultural, aesthetic or historical value or any similar assets located in museums.

(2) The straight-line method of depreciation is used.

(3) The fixed assets in this category include facilities and production equipment having a nominal value of one dollar. There are 44 items consisting, for the most part, of testing facilities, laboratories and specialized equipment. At statement date, these assets had not yet been appraised.

(4) Informatics software was capitalized only from April 1, 2001 in accordance with Treasury Board Secretariat policies.

(5) The accumulated depreciation opening balance includes all the adjustments made during the year for the post-capitalization of assets.

National Research Council of Canada—*Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Continued*

SCHEDULE 5
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES (UNAUDITED) AT MARCH 31

	2002
	(in thousands of dollars)
Accrued salaries and wages	1,486
Accounts payable at year-end	93,791
Other payables to other Government departments	6,860
Goods and services tax (including HST) payable to CCRA	425
Provincial sales tax, excluding HST	152
Contractors' holdbacks	2,335
Total	105,049

SCHEDULE 6
DEFERRED REVENUES (UNAUDITED) AT MARCH 31

	2002
	(in thousands of dollars)
Deferred revenues	5,832
Deferred revenues - specified purpose accounts	20,221
Total	26,053

SCHEDULE 7
OTHER LIABILITIES (UNAUDITED) AT MARCH 31

	2002
	(in thousands of dollars)
General suspense accounts	331
Garnished salaries	1
Total	332

SCHEDULE 9
NON-TAX REVENUE (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2002
	(in thousands of dollars)
Sales of goods and services to parties outside the Government	
Rights and privileges	4,539
Lease and use of property	2,036
Services of a non-regulatory nature	1,534
Sales of goods and information products	5,648
Other fees and charges	49,909
Sub-total	63,666
Sales of goods and services to parties within the Government	
Rights and privileges	607
Lease and use of property	111
Services of a non-regulatory nature	3,421
Sales of goods and information products	77
Sub-total	4,216
Gains on disposal of non-capital assets to outside parties	93
Interest on overdue accounts receivable	4
Revenues from joint project and cost sharing agreements	22,825
Total	90,804

National Research Council of Canada—*Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Continued*

SCHEDULE 10
EXPENSES (UNAUDITED)
FOR THE YEAR ENDED MARCH 31

	2002
	(in thousands of dollars)
Transfer payments	
Industrial development payments	142,846
Other transfers to international organisations	6,234
Sub-total	149,080
Personnel operating expenses	
Salaries and wages (including allowances)	236,038
Employer contribution costs	34,824
Sub-total	270,862
Operating and maintenance expenses	146,690
Amortization expenses on capital assets (Schedule 4)	
Buildings and facilities	11,597
Works and infrastructure	593
Machinery and equipment	19,034
Informatics equipment	6,385
Informatics purchased and developed software	59
Aircraft	464
Motor vehicles	201
	38,333
Loss on disposal of physical assets	119
Loss on foreign exchange	133
Loss on foreign exchange revaluations at year-end	23
Interest on overdue suppliers accounts	1
Bad debts	550
Losses on write-offs and write-downs	90
Total	605,881

National Research Council of Canada—*Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Continued*

SCHEDULE 12
SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS) FOR THE YEAR ENDED MARCH 31

Source of funding	Authorities available for use in the CY	Authorities used in the CY	Lapsed	Authorities available for use in subsequent years	Authorities used in the PY
	(in thousands of dollars)				
Operating expenditures	313,962	310,871	3,091		289,832
Capital expenditures	67,001	66,983	18		61,144
Grants and contributions	149,953	149,785	168		148,431
Spending of revenues pursuant to paragraph 5 (1)(e) of the *National Research Council Act*	100,010	77,934		22,076	55,023
Contributions to employee benefit plans	34,824	34,824			36,666
Spending of proceeds from the disposal of surplus Crown assets	865	851		14	81
Program total (Budgetary)	666,615	641,248	3,277	22,090	591,177

SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS) BY BUSINESS LINE FOR THE YEAR ENDED MARCH 31

Business lines	Authorities available for use in the CY	Authorities used in the CY	Lapsed	Authorities available for use in subsequent years	Authorities used in the PY
	(in thousands of dollars)				
Research and technology innovation	406,191	378,848	18,399	8,944	339,583
Support for innovation and the national science and technology infrastructure	182,398	172,349	590	9,459	165,467
Program management	78,026	90,051	(15,712)	3,687	86,127
Program total (Budgetary)	666,615	641,248	3,277	22,090	591,177

National Research Council of Canada—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Concluded*

SCHEDULE 13
RECONCILIATION OF NET RESULTS TO APPROPRIATIONS USED (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2002
	(in thousands of dollars)
Net results (Deficit)	515,077
Adjustments for items not affecting appropriations	
Less:	
Amortization of capital assets	(38,333)
Trust fund	(18,330)
Vacation pay	(9,507)
Bad debt write-offs	(550)
Loss on foreign exchange	(157)
Net loss on disposal of assets	(119)
Loss on write-off and write-down of assets	(40)
Sub-total	(67,036)
Add:	
Revenues	90,804
Reallocation of capital asset expenditures	42,041
Prepayments	9,645
Adjustment of previous year's accounts payable - PAYE	3,295
Adjustment of prior years expenditures	929
Year-end adjustment for oustanding invoices (expenditures)	173
Sub-total	146,887
Adjustments for items affecting appropriations	
Add:	
Capital acquisitions	46,156
Inventory purchased	126
Advances	38
Sub-total	46,320
Total appropriations used	641,248

National Round Table on the Environment and the Economy

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The objectivity and the integrity of the financial statements and related information presented in this annual report are the responsibility of management and have been examined by the Executive Committee of the Round Table.

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada standards based on Canadian generally accepted accounting principles. These statements should be read within the context of the significant accounting policies set out in the notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of the Round Table's objective and that transactions are in accordance with the *Financial Administration Act* and regulations as well as department policies and statutory requirements. Management also seeks to assure the objectivity and integrity of the information in the financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The transactions and financial statements of the Round Table have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

DAVID J. McGUINTY
President and Chief Executive Officer

EUGENE NYBERG
Corporate Secretary and Director of Operations

June 21, 2002

AUDITOR'S REPORT

TO THE NATIONAL ROUND TABLE ON THE ENVIRONMENT AND THE ECONOMY
AND THE PRIME MINISTER

I have audited the statement of financial position of the National Round Table on the Environment and the Economy as at March 31, 2002 and the statements of operations, equity of Canada and cash flows for the year then ended. These financial statements are the responsibility of the Round Table's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Round Table as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 21, 2002

National Round Table on the Environment and the Economy—*Continued*

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2002	2001
	$	$
ASSETS		
Financial assets		
Due from Consolidated Revenue Fund	850,733	1,154,916
Receivables (Note 5)	51,235	32,890
Publication inventory for resale	62,642	67,010
	964,610	1,254,816
Non-financial assets		
Prepayments	12,765	4,750
Capital assets (Note 6)	398,176	133,629
	410,941	138,379
Total assets	1,375,551	1,393,195

	2002	2001
	$	$
LIABILITIES AND EQUITY OF CANADA		
Current liabilities		
Accounts payable and accrued liabilities (Note 7)	978,644	1,169,041
Deferred revenues (Note 8)		73,774
	978,644	1,242,815
EQUITY OF CANADA	396,907	150,380
Total liabilities and Equity of Canada	1,375,551	1,393,195

Commitments (Note 9)
The accompanying notes form an integral part of these statements.

Approved by:

STUART SMITH
Chair

DAVID J. McGUINTY
President and CEO

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2002
	$
Revenues	
Funding from other Government departments (Note 4)	1,289,000
Donations and cost-sharing revenues (Note 8)	283,155
Sale of publications	9,184
Total revenues	1,581,339
Expenses	
Operating	
Professional and special services	2,493,589
Salaries and employee benefits	2,002,706
Transportation and communication	861,078
Publications	764,076
Rentals	325,552
Furniture and equipment	106,300
Utilities, materials and supplies	51,236
Amortization	47,056
Repairs and maintenance	22,242
	6,673,835
Executive committee	
Travel and living expenses	14,650
Honoraria	3,970
	18,620
Other committees	
Travel and living expenses	189,800
Honoraria	130,405
	320,205
Total expenses	7,012,660
Net cost of operations	5,431,321

The accompanying notes form an integral part of these statements.

STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31

	2002
	$
Equity of Canada, beginning of year	150,380
Net cost of operations	(5,431,321)
Services provided without charge (Note 4)	227,000
Net change in due from Consolidated Revenue Fund	(304,183)
Net cash provided by Government	5,755,031
Equity of Canada, end of year	396,907

The accompanying notes form an integral part of these statements.

National Round Table on the Environment and the Economy—*Continued*

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2002
	$
Operating activities:	
Net cost of operations	5,431,321
Non-cash items included in cost of operations:	
Less:	
Amortization of capital assets	(47,056)
Services provided without charge	(227,000)
Statement of financial position adjustments:	
Decrease in deferred revenues	73,774
Decrease in accounts payable and accrued liabilities	190,397
Increase in receivables	18,345
Decrease in publication inventory for resale	(4,368)
Increase in prepayments	8,015
Cash used in operating activities	5,443,428
Investing activities	
Acquisition of capital assets	311,603
Cash used in investing activities	311,603
Net cash provided by Government	5,755,031

The accompanying notes form an integral part of these statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The National Round Table on the Environment and the Economy (Round Table) was established in 1994 under the *National Round Table on the Environment and the Economy Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Round Table fulfils its objective of promoting sustainable development, and the integration of the environment and economy in decision making in all sectors, by conducting studies, organizing multi-stakeholder "dialogues" on specific issues and economic sectors, providing advice, carrying out educational and communication activities, and by acting as a catalyst for change. Its operating expenditures are funded mainly by a budgetary lapsing authority and, to a lesser extent, from cost recovery and cost sharing for specific activities. Employee benefits are in accordance with the related statutory authorities.

2. Summary of significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada standards based on Canadian generally accepted accounting principles. Significant accounting policies are as follows:

(a) Due from Consolidated Revenue Fund (CRF)

The Round Table operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Round Table is deposited to the CRF and all cash disbursements made by the Round Table are paid from the CRF. Due from the CRF represents the amount of cash that the Round Table is entitled to draw from the Consolidated Revenue Fund, without further appropriations, in order to discharge its liabilities.

(b) Pension plan

The Round Table's employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Round Table contribute equally to the cost of the Plan. The Round Table's contribution in the year was $208,516. The contributions represent the total obligations of the Round Table and are recognized in the accounts in the period that the contributions are made.

(c) Receivables

These are stated at amounts ultimately expected to be realized. An allowance is made for receivables where recovery is considered uncertain.

National Round Table on the Environment and the Economy—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(d) Publication inventory for resale

An independent distributor sells the Round Table's publication inventory for resale. The distributor is entitled to a 50 percent commission fee on the sale price of each publication sold. Inventory for resale is valued at net realizable value, which is always less than cost.

(e) Capital assets

Capital assets with an acquisition cost of $2,000 or more are capitalized at cost and amortized over their estimated useful lives on a straight-line basis. The estimated useful life of each capital asset class is as follows:

Asset class	Useful life
Informatics equipment and purchased software	3 years
Furniture and equipment	10 years
Leasehold improvements	lower of lease term and 10 years

(f) Deferred revenues

Deferred revenues include revenues received in advance of the services to be provided and the funds received from external parties for specified purposes. Deferred revenues are recognized as operational revenues when the related services are provided.

(g) Services provided without charge by other Government departments

Services provided without charge by other Government departments are recorded as expenditures at their estimated cost. A corresponding amount is credited directly to the Equity of Canada.

(h) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used are amortization of capital assets and write-down and write-offs of inventory of publications for resale.

3. Changes in accounting policies

In prior years, the Round Table prepared only a Statement of Operations using a modified-cash basis of accounting. This is the first year that the Round Table has prepared a full set of financial statements on an accrual basis in accordance with Treasury Board of Canada standards based on Canadian generally accepted accounting principles. The significant changes are as follows:

(a) Financial statement presentation and comparative figures

In prior years, the Round Table financial statement consisted of a Statement of Operations and notes to the statement. The Round Table's March 31, 2002 financial statements contain a Statement of Financial Position, a Statement of Operations, a Statement of Equity of Canada, a Statement of Cash Flow and notes to the financial statements. It is neither practical nor cost effective for the Round Table to show comparative amounts on the Statements of Operations, Equity of Canada and Cash Flow because the information is not readily available and any estimation of previous years' amounts would not be able to be substantiated with any degree of precision. Comparative amounts are presented only on the Statement of Financial Position.

(b) Receivables

In prior years, revenues were recognized on a cash-basis. During the year, the Round Table retroactively changed its accounting policy for receivables to that described in note 2 c).

(c) Publication inventory for resale

In prior years, publication inventory for resale was charged to operations on a cash-basis. During the year, the Round Table retroactively changed its accounting policy for publication inventory for resale to that described in note 2 d).

(d) Capital assets

In prior years, purchases of capital assets were charged to operating expenditures in the year of acquisition. For fiscal year 2002, the Round Table retroactively changed its policy of accounting for capital assets. The costs are now capitalized and amortized over their estimated useful lives as detailed in note 2 e). During the year, capital assets acquisitions in the amount of $311,603 which would have previously been expensed, have been capitalized. Amortization expense in the amount of $47,056 has been recorded in the Statement of Operations.

National Round Table on the Environment and the Economy—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

4. Related party transactions

The Round Table is related in terms of common ownership to all Government of Canada departments and Crown corporations. The Round Table enters into transactions with these entities in the normal course of business and on normal trade terms.

During the year, the Round Table received funding in the amount of $1,289,000 from other Government departments for specific projects, including $1.2 million from Environment Canada.

The Round Table also incurred expenses of $1,055,853, including $227,000 for services provided without charge. Services provided without charge include $185,000 for the rental of space, $40,000 for audit services and $2,000 for payroll administration services.

5. Receivables (net of allowances)

	2002	2001
	$	$
Other Government departments	34,991	30,000
External parties	16,244	2,890
Total receivables (net of allowances)	51,235	32,890

6. Capital assets

	Cost as at April 1, 2001	Net Additions	Cost as at March 31, 2002
	$	$	$
Leasehold improvements		182,521	182,521
Informatics and purchased software	123,951	93,800	217,751
Furniture and equipment	106,944	35,282	142,226
	230,895	311,603	542,498

	Accumulated amortization	Net book value as at March 31, 2002	Net book value as at April 1, 2001
	$	$	$
Leasehold improvements	3,030	179,491	
Informatics and purchased software	93,717	124,034	63,225
Furniture and equipment	47,575	94,651	70,404
	144,322	398,176	133,629

Amortization expense for the year ended March 31, 2002 is $47,056.

7. Accounts payable and accrued liabilities

	2002	2001
	$	$
Trade	782,454	1,132,729
Other Government departments	196,190	36,312
Total accounts payable and accrued liabilities	978,644	1,169,041

8. Deferred revenues

	2002	2001
	$	$
Opening balance	73,774	197,852
Add: funds received during the year	209,381	51,044
Less: amounts recognized during the year	(283,155)	(175,122)
Closing balance		73,774

9. Commitments

As at March 31, 2002 the Round Table has entered into a long-term lease for an office photocopier with a remaining value of $59,490. The future minimum payments are as follows:

	$
2002-2003	12,100
2003-2004	12,100
2004-2005	12,100
2005-2006	12,100
2006-2007	11,090

10. Parliamentary appropriations

The Round Table receives the majority of its funding through Parliamentary appropriations, which are based primarily on cash flow requirements. Items recognized in the Statement of Operations and Statement of Equity of Canada in one year may be funded through Parliamentary appropriations in prior and future years. Accordingly, the Round Table has different results of operations for the year on a government funding basis than on an accrual basis of accounting. These differences are reconciled below:

National Round Table on the Environment and the Economy—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

(a) Reconciliation of net results of operations to total parliamentary appropriations used:

	2002
	$
Net cost of operations	5,431,321
Adjustments for items not affecting appropriations	
Less:	
Amortization	(47,056)
Services provided without charge	(227,000)
Vacation pay and compensatory time	(34,998)
Inventory used	(4,368)
Add:	
Increase in prepayments	8,015
Increase in receivables	18,345
	5,144,259
Adjustments for items affecting appropriations:	
Add:	
Capital acquisitions	311,603
Less:	
Expenses to produce publications for resale	(9,184)
	302,419
Total parliamentary appropriations used	5,446,678

(b) Reconciliation of parliamentary appropriations voted to parliamentary appropriations used:

	2002
	$
Parliamentary appropriation—Voted:	
Vote 40 and 40(b)—Operating expenditures	5,331,500
Statutory appropriation—Voted:	
Contributions to employee benefit plans	308,000
Publication revenue in accordance with section 29.1(1) of the *Financial Administration Act*	9,184
	5,648,684
Less: lapsed appropriations—Operations	(202,006)
Total parliamentary appropriations used	5,446,678

Natural Sciences and Engineering Research Council

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements of the Natural Sciences and Engineering Research Council of Canada for the year ended March 31, 2002 and all information contained in this report rests with the management of the Council.

We have prepared these financial statements in accordance with Treasury Board of Canada accounting standards which are based upon Canadian generally accepted accounting principles, using management's best estimates and judgements where appropriate. These statements should be read within the context of the significant accounting policies set out in Note 2 of the financial statements.

To fulfil these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with these financial statements.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with the *Financial Administration Act* and the prescribed regulations, and are properly recorded and controlled so as to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting system and financial statements of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Management presents these financial statements to the Auditor General of Canada who audits them and provides an independent opinion, which has been appended to the financial statements.

Approved by:

DANIEL GOSSELIN
Director of Finance
(Senior Full-time Financial Officer)

MICHEL CAVALLIN
Director General
Common Administrative Services Directorate
(Senior Financial Officer)

June 21, 2002

AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL AND THE MINISTER OF INDUSTRY

I have audited the Statement of Financial Position of the Natural Sciences and Engineering Research Council as at March 31, 2002 and the statements of operations, net liabilities and cash flow for the year then ended. These financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 21, 2002

Natural Sciences and Engineering Research Council—*Continued*

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31
(in thousands of dollars)

	2002	2001
ASSETS		
Financial assets		
Due from the Consolidated Revenue Fund	4,716	4,600
Accounts receivable (Note 5)	1,471	567
Advances	341	11
Total financial assets	6,528	5,178
Non-financial assets		
Prepaid expenses	66	169
Capital assets (Note 6)	2,840	1,292
Total non-financial assets	2,906	1,461
	9,434	6,639

	2002	2001
LIABILITIES		
Accounts payable and accrued liabilities (Note 7)	5,153	3,815
Allowances for employee vacation and compensatory benefits	997	708
Other liabilities (Note 8)	1,123	1,240
Allowance for employee severance benefits	2,659	2,389
Total liabilities	9,932	8,152
Net liabilities	(498)	(1,513)
	9,434	6,639

Commitments (Note 10)
The accompanying notes form an integral part of these financial statements.

Approved by the Council:

THOMAS A. BRZUSTOWSKI
President

MICHEL CAVALLIN
Director General
Common Administrative Services Directorate

Natural Sciences and Engineering Research Council—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002
Revenues	
Gain on sale of surplus Crown assets	6
Total revenues	6
Expenses	
Grants and scholarships	
Research grants	304,263
Research partnerships	137,972
Training scholarships and fellowships	81,973
Canada research chairs	27,025
General support	4,275
	555,508
Operations (Note 11)	
Salaries and employee benefits	18,423
Employee severance benefits	685
Professional and special services	5,124
Transportation and communications	3,122
Information	2,144
Rentals	1,915
Utilities, materials and supplies	1,305
Amortization of capital assets	755
Repair and maintenance	392
	33,865
Total expenses	589,373
Refunds of previous years' expenditures and other adjustments	(1,240)
Net cost of operations	588,127

The accompanying notes form an integral part of these financial statements.

STATEMENT OF NET LIABILITIES FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002
Net liabilities	
Net liabilities, beginning of year	(1,513)
Net cost of operations	(588,127)
Services provided without charge by other Government departments (Note 11)	2,698
Net cash provided by Government	586,328
Change in due from the Consolidated Revenue Fund	116
Net liabilities, end of year	(498)

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002
Operation activities	
Net cost of operations	588,127
Non-cash items included in net cost of operations:	
Gain on sale of surplus Crown assets (Note 6)	6
Amortization of capital assets (Note 6)	(755)
Services provided without charge by other Government departments (Note 11)	(2,698)
Statement of financial position adjustments:	
Increase in accounts receivable	904
Increase in advances	330
Decrease in prepaid expenses	(103)
Increase in accounts payable and accrued liabilities	(1,338)
Increase in allowances for employee vacation and compensatory benefits	(289)
Decrease in other liabilities	117
Increase in allowance for employee severance benefits	(270)
Cash used in operating activities	584,031
Investing activities	
Proceeds from disposal of surplus Crown assets (Note 6)	(6)
Acquisitiions of capital assets (Note 6)	2,303
Cash used in investing activities	2,297
Net cash provided by Government	586,328

The accompanying notes form an integral part of these financial statements.

Natural Sciences and Engineering Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objective

The Natural Sciences and Engineering Research Council (NSERC) was established in 1978 by the *Natural Sciences and Engineering Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. Its objective is to promote discovery and innovation and support both research and the provision of highly qualified personnel in the natural sciences and engineering.

The Council supports both basic university research through research grants and project research through partnerships of universities with industry, as well as the advanced training of highly qualified people in both areas through scholarships and fellowships.

The Council's grants, scholarships, and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are funded by statutory authorities.

2. Summary of significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada accounting standards. These standards are based upon Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

(a) Parliamentary appropriations

The Government of Canada finances the Council through Parliamentary appropriations. Appropriations provided to the Council do not parallel financial reporting according to generally accepted accounting principles. They are based in large part on cash flow requirements. Items recognized in the Statement of Operations and the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 4 provides information regarding the source and disposition of these authorities and a high-level reconciliation between the two bases of reporting.

(b) Due from the Consolidated Revenue Fund and net cash provided by Government

The Council operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Council is deposited to the CRF and all cash disbursements made by the Council are paid from the CRF. Due from the Consolidated Revenue Fund represents the amounts of cash that the Council is entitled to draw from the CRF, without further appropriations, in order to discharge its liabilities. Net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments of the federal Government and a corresponding amount is credited directly to the net liabilities.

(c) Revenues

Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues.

(d) Expenses

Expenses are recorded when the underlying transaction or expense occurred subject to the following:

- Grants and scholarships

Grants and scholarships are recognized in the year in which the entitlement of the recipient has been established when the recipient has met the eligibility criteria, the commitment has been authorized and approved and the payment is due before the end of the fiscal year.

- Employee severance benefits

The Council provides post-retirement and post-employment benefits to its employees through a severance benefit plan. These benefit plans are not pre-funded and therefore have no assets. The Council calculates a liability and an expense for employee severance benefits using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the Council that are normally funded through the Treasury Board Secretariat of Canada.

- Vacation and compensatory benefits

Vacation and compensatory pay are expensed in the year that the entitlement occurs.

- Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Contributions are recognized in the period that the contributions are made. The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account. Actuarial surpluses or deficiencies are recognized and recorded in the consolidated financial statements of the Government of Canada. The Council's contribution in the year was $1,819,776.

Natural Sciences and Engineering Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

- Services provided without charge by other Government departments and agencies

Services provided without charge by other Government departments and agencies are recorded as operating expenditures at their estimated cost and a corresponding amount is credited directly to the net liabilities.

(e) Refunds of previous years' expenditures and other adjustments

Refunds of previous years' expenditures are deducted from expenditures. These funds are remitted to the Receiver General for Canada.

(f) Foreign currency transactions

Transactions involving foreign currencies are translated into Canadian dollars equivalents using rates of exchange in effect at the time of those transactions. Assets and liabilities denominated in foreign currencies are translated using exchange rates in effect on March 31st.

(g) Accounts receivable

Accounts receivable are stated as amounts expected to be ultimately realized. An allowance is made for doubtful accounts from external parties for any amounts where the recovery is considered uncertain. No such provision is made for amounts owing from other Government departments.

(h) Capital assets

Capital assets with an acquisition cost of $2,500 or more are capitalized at cost as well as the standard furniture, equipment and desktop personal computer assigned to each employee due to the material number of such items. The capitalization of software and leasehold improvements has been done on a prospective basis from April 1, 2001. Capital assets are amortized over their estimated useful life on a straight-line basis, using a half-year rule in the year of acquisition and disposal, as follows:

Capital asset class	Amortization period
Informatics equipment including standard software issued on desktop computers	3 years
Purchased network software and in-house developed software	5 years
Other equipment	5 years
Furniture	7 years
Motor vehicles	7 years
Items acquired under capital leases Leasehold improvements	Lesser of their useful life or the term of the lease

(i) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of capital assets.

3. Changes in accounting policies and related comparative figures

In previous years, the Council prepared its financial results in terms of source and disposition of appropriations on a modified-cash basis of accounting. This is the first year that the Council has prepared a full set of financial statements on a full accrual accounting basis in accordance with Treasury Board of Canada accounting standards which are based upon the Canadian generally accepted accounting principles. The major changes are as follows:

(a) Financial statements presentation and comparative figures

In prior years, the Council's financial reporting consisted of a Statement of Operations and notes to the statement of operations. The Council's March 31, 2002 financial statements contain a Statement of Financial Position, a Statement of Operations, a Statement of Net Liabilities, a Statement of Cash Flow and notes to the financial statements. It is neither practical nor cost effective for the Council to show comparative amounts on the Statements of Operations, Net Liabilities and Cash Flow because the information is not readily available and any estimation of previous years would not be able to be sustained with any degree of precision. Comparative amounts are therefore only presented on the Statement of Financial Position.

Natural Sciences and Engineering Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(b) Parliamentary appropriations

In prior years, Parliamentary appropriations were disclosed and reconciled to the net cost of operations in a note to the statement of operations. During the year, the Council retroactively changed its accounting policy for Parliamentary appropriations to that described in note 2 a).

(c) Allowances for employee severance benefits

In prior years, the Council recognized expenditures relating to employee severance benefits on the cash basis. During the year, the Council retroactively changed its accounting policy with respect to employee termination benefits to that described in note 2 d).

(d) Allowances for employee vacation and compensatory benefits

In prior years, the Council recognized expenditures relating to employee accumulated vacation and compensatory pay on the cash basis. During the year, the Council retroactively changed its accounting policy with respect to employee accumulated vacation and compensatory pay to that described in note 2 d).

(e) Capital assets

In prior years, purchases of capital assets were charged to operating expenditures in the year of acquisition. During the year, the Council retroactively changed its policy for accounting for capital assets except for software and leasehold improvements which are capitalized prospectively from April 1, 2001 and thereafter. The costs are now capitalized and amortized over their estimated useful lives as detailed in note 2 h).

4. Parliamentary appropriations

The operations of the Council are financed through Parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Items recognized in the Statement of Operations in one year may be funded through Parliamentary appropriations in a different year. Accordingly, the Council has different net results of operations for the year on a Government funding basis than on a full accrual basis of accounting. These differences are reconciled below:

(a) Reconciliation of net results of operations to total Parliamentary appropriations used:

	2002
	(in thousands of dollars)
Net cost of operations	588,127
Adjustments for items not affecting appropriations:	
Add:	
Gains on disposal of surplus Crown assets	6
Refunds of previous years' expenditures and other adjustments	1,240
Less:	
Amortization of capital assets	(755)
Vacation and compensatory pay	(289)
Services provided without charge by other Government departments and agencies	(2,698)
Severance benefits	(270)
Adjustments for items affecting appropriations:	
Add: capital acquisitions	2,304
Less: prepaid expenses	(103)
Other adjustments	(5)
Total Parliamentary appropriations used	587,557

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:

	2002
	(in thousands of dollars)
Grants and scholarships	
Main estimates - Vote 95	575,548
Add: supplementary estimates	6,935
Less: grants and scholarships lapse	(26,975)
Grants and scholarships expenditures	555,508
Operating expenditures	
Main estimates - Vote 90	28,738
Add: supplementary estimates, salary increments	1,916
Less: operating lapse	(1,293)
Operating expenditures	29,361
Statutory contributions to employee benefit plans	2,688
Total Parliamentary appropriations used	587,557

Natural Sciences and Engineering Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

5. Accounts receivable

	2002	2001
	(in thousands of dollars)	
Other Government departments	1,299	389
External parties	185	191
Allowance for doubtful accounts	(13)	(13)
Total accounts receivable	1,471	567

6. Capital assets

Capital asset class	2001 Historical cost as at April 1	2002 Additions for year ended March 31	2002 Historical cost as at March 31	2002 Accumulated amortization as at March 31	2002 Net book value as at March 31	2001 Net book value as at April 1
				(in thousands of dollars)		
Informatics equipment including standard software issued on desktop computers	2,178	516	2,694	(1,961)	733	646
Purchased network software and in-house developed software		625	625	(63)	562	
Other equipment	133	68	201	(89)	112	76
Furniture	1,547	243	1,790	(1,150)	640	570
Motor vehicles	16	(16)				
Leasehold improvements		851	851	(58)	793	
Total	3,874	2,287	6,161	(3,321)	2,840	1,292

Amortization expense for the year ended March 31, 2002 is $754,571.

Net additions for the year ended March 31, 2002 include additions amounting to $2,302,664 offset by the disposal of a fully amortized vehicle having an original cost of $15,587. Disposals of surplus Crown assets generated a gain of $5,659 during the year ended March 31, 2002.

7. Accounts payable and accrued liabilities

	2002	2001
	(in thousands of dollars)	
External parties - trade payables	2,165	7
External accrued liabilities	2,336	3,024
Other Government departments	652	784
Total accounts payable and accrued liabilities	5,153	3,815

8. Other liabilities

Other liabilities represent the balance, at year-end, of the specified purpose account which includes earmarked funds held in trust for the North Atlantic Treaty Organization (NATO) and interest generated thereon. These funds must be used for the purposes for which they were received and represent a liability. The transactions related to this specified purpose account are not included in the Council's statement of operations but represent a charge to this account as the Council has simply acted as a facilitator on behalf of NATO. Details of changes in the account are as follows:

	2002	2001
	(in thousands of dollars)	
Balance, beginning of year	1,240	1,385
Funds received	460	447
Interest received	38	71
Disbursements	(615)	(663)
Balance, end of year (represented by deposits in the Consolidated Revenue Fund, in the name of the Council)	1,123	1,240

9. Grants, scholarships and other expenditures administered and disbursed for Government departments and agencies and organizations outside the Government

Grants, scholarships and other expenditures administered and disbursed by the Council on behalf of Government departments and agencies and organizations outside the Government, which are not included in the statement of operations, amounted to $11,718,915 ($12,782,209 in 2001). Most of these disbursements are made by the Council from funds entrusted to it by Government departments and agencies. The Council receives administrative fees in some circumstances where a significant administrative burden is incurred by the Council for the administration of certain funds on behalf of other Government departments and organizations.

Natural Sciences and Engineering Research Council—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

10. Commitments

Payments of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 2002 are payable as follows:

	(thousands of dollars)
2002-2003	488,855
2003-2004	410,035
2004-2005	248,434
2005-2006	143,795
2006-2007 and subsequent years	82,750

In addition, the nature of the Council's operating activities result in some large multi-year contracts and obligations whereby the Council will be committed to make some future payments when the services or goods are rendered. Major operating commitments that can reasonably be estimated are as follows:

	(thousands of dollars)
2002-2003	2,873
2003-2004	2,871
2004-2005	2,869
2005-2006	2,850
2006-2007 and subsequent years	18,859

11. Related party transactions

The Council is related in terms of common ownership to all other Government of Canada departments, agencies and Crown Corporations. The Council enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined previously, are provided without charge.

During the year, the Council received services without charge, which are recorded at fair value in the financial statements as follows:

	2002 (in thousands of dollars)
Accommodations provided by Public Works and Government Services Canada	1,500
Payroll and banking services provided by Public Works and Government Services Canada	33
Contributions covering the employer's share of employees medical and dental insurance premiums provided by Treasury Board Secretariat	1,090
Audit services provided by the Office of the Auditor General of Canada	64
Worker's compensation coverage provided by Human Resources Canada	11
Total services provided without charge	2,698

Parks Canada Agency

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2002
WERE NOT AVAILABLE AT DATE OF PRINTING.

Social Sciences and Humanities Research Council

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements of the Social Sciences and Humanities Research Council of Canada for the year ended March 31, 2002 and all information contained in this report rests with the management of the Council. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Council.

We have prepared these financial statements in accordance with Treasury Board of Canada accounting standards which are based upon Canadian generally accepted accounting principles, using management's best estimates and judgements where appropriate. These statements should be read within the context of the significant accounting policies set out in Note 2 of the financial statements.

To fulfil these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with these financial statements.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with the *Financial Administration Act* and the prescribed regulations, and are properly recorded and controlled so as to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting system and financial statements of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Management presents these financial statements to the Auditor General of Canada who audits them and provides an independent opinion, which has been appended to the financial statements.

Approved by:

DANIEL GOSSELIN
Director of Finance
(Senior Full-Time Financial Officer)

MICHEL CAVALLIN
Director General
Common Administrative Services Directorate
(Senior Financial Officer)

June 21, 2002

Social Sciences and Humanities Research Council—*Continued*

AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL AND THE MINISTER OF INDUSTRY

I have audited the statement of financial position of the Social Sciences and Humanities Research Council as at March 31, 2002 and the statements of operations, net liabilities and cash flow for the year then ended. These financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 21, 2002

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31
(in thousands of dollars)

	2002	2001
ASSETS		
Financial assets		
Due from the Consolidated Revenue Fund	787	1,961
Accounts receivable (Note 5)	1,285	480
Advances	59	5
Total financial assets	2,131	2,446
Non-financial assets		
Prepaid expenses	20	70
Capital assets (Note 6)	1,304	724
Total non-financial assets	1,324	794
	3,455	3,240

	2002	2001
LIABILITIES		
Accounts payable and accrued liabilities (Note 7)	1,572	1,918
Allowances for employee vacation and compensatory benefits	630	507
Deferred revenues (Note 8)	443	425
Allowance for employee severance benefits	1,503	1,181
Total liabilities	4,148	4,031
Net liabilities (Note 10)	(693)	(791)
	3,455	3,240

Contingencies (Note 11)
Commitments (Note 12)
The accompanying notes form an integral part of these financial statements.

Approved by the Council:

MARC RENAUD
President

MICHEL CAVALLIN
Director General
Common Administrative Services Directorate

Social Sciences and Humanities Research Council—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002
Expenses	
Grants and fellowships	
Research grants	59,118
Strategic	34,595
Research training	29,736
Canada research chairs	11,175
Research communication	5,080
Initiative on New economy	4,579
	144,283
Operations (Note 14)	
Salaries and employee benefits	10,527
Employee severance benefits	541
Professional and special services	2,799
Rentals	1,452
Transportation and communications	1,045
Amortization of capital assets	421
Information	369
Utilities, materials and supplies	331
Repair and maintenance	152
	17,637
Total expenses	161,920
Refunds of previous years' expenditures and other adjustments	(402)
Net cost of regular operations	161,518
One-time grant expenditures for indirect costs of universities (Note 13)	199,900
Net cost of operations	361,418

The accompanying notes form an integral part of these financial statements.

STATEMENT OF NET LIABILITIES FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002
Net liabilities	
Net liabilities, beginning of year	(791)
Net cost of operations	(361,418)
Services provided without charge by other Government departments (Note 14)	1,883
Net cash provided by Government	360,807
Change in due from the Consolidated Revenue Fund	(1,174)
Net liabilities, end of year	(693)

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2002
Operating activities	
Net cost of operations	361,418
Non-cash items included in net cost of operations:	
Amortization of capital assets (Note 6)	(421)
Services provided without charge by other Government departments (Note 14)	(1,883)
Statement of financial position adjustments:	
Increase in accounts receivable	805
Increase in advances	54
Decrease in prepaid expenses	(50)
Decrease in accounts payable and accrued liabilities	346
Increase in allowances for employee vacation and compensatory benefits	(123)
Increase in deferred revenues	(18)
Increase in allowance for employee severance benefits	(322)
Cash used in operating activities	359,806
Investing activities	
Acquisitions of capital assets (Note 6)	1,001
Cash used in investing activities	1,001
Net cash provided by Government	360,807

The accompanying notes form an integral part of these financial statements.

Social Sciences and Humanities Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

The Social Sciences and Humanities Research Council (SSHRC) was established in 1977 by the *Social Sciences and Humanities Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Council is to promote and assist research and scholarships in the social sciences and humanities.

The Council's funding programs provide support through grants, scholarships and fellowships for basic research (by individual researchers and research teams), targeted research (by multidisciplinary teams and research networks), advanced research training (at the doctoral and postdoctoral level) and research communication.

The Council's grants, scholarships, and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are funded by statutory authorities.

2. Summary of significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada accounting standards. These standards are based upon Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

(a) Parliamentary appropriations

The Government of Canada finances the Council through Parliamentary appropriations. Appropriations provided to the Council do not parallel financial reporting according to generally accepted accounting principles. They are based in large part on cash flow requirements. Items recognized in the Statement of Operations and the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 4 provides information regarding the source and disposition of these authorities and a high-level reconciliation between the two bases of reporting.

(b) Due from the Consolidated Revenue Fund and net cash provided by Government

The Council operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Council is deposited to the CRF and all cash disbursements made by the Council are paid from the CRF. Due from the Consolidated Revenue Fund represents the amounts of cash that the Council is entitled to draw from the CRF, without further appropriations, in order to discharge its liabilities. Net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments of the federal Government and a corresponding amount is credited directly to the net liabilities.

(c) Revenues

Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received from external parties for specified purposes are disclosed as deferred revenue. Deferred revenue is recognized as operational revenue when the specified purpose has occurred.

(d) Expenses

Expenses are recorded when the underlying transaction or expense occurred subject to the following:

- Grants and scholarships

Grants and scholarships are recognized in the year in which the entitlement of the recipient has been established when the recipient has met the eligibility criteria, the commitment has been authorized and approved and the payment is due before the end of the fiscal year.

- Employee severance benefits

The Council provides post-retirement and post-employment benefits to its employees through a severance benefit plan. These benefit plans are not pre-funded and therefore have no assets. The Council calculates a liability and an expense for employee severance benefits using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the Council that are normally funded through the Treasury Board Secretariat of Canada.

Social Sciences and Humanities Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

- Vacation and compensatory benefits

Vacation and compensatory pay are expensed in the year that the entitlement occurs.

- Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Public Service Superannuation Plan are recognized in the period that the contributions are made. The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account. Actuarial surpluses or deficiencies are recognized and recorded in the consolidated financial statements of the Government of Canada. The Council's contribution in the year was $987,066.

- Services provided without charge by other Government departments and agencies

Services provided without charge by other Government departments and agencies are recorded as operating expenditures at their estimated cost and a corresponding amount is credited directly to the net liabilities.

(e) Refunds of previous years' expenditures and other adjustments

Refunds of previous years' expenditures are deducted from expenditures. These funds are remitted to the Receiver General for Canada.

(f) Foreign currency transactions

Transactions involving foreign currencies are translated into Canadian dollars equivalents using rates of exchange in effect at the time of those transactions. Assets and liabilities denominated in foreign currencies are translated using exchange rates in effect on March 31st.

(g) Accounts receivable

Accounts receivable are stated as amounts expected to be ultimately realized. An allowance is made for doubtful accounts from external parties for any amounts where the recovery is considered uncertain. No such provision is made for amounts owing from other Government departments.

(h) Capital assets

Capital assets with an acquisition cost of $2,500 or more are capitalized at cost as well as the standard furniture, equipment and desktop personal computer assigned to each employee due to the material number of such items. The capitalization of software and leasehold improvements has been done on a prospective basis from April 1, 2001. Capital assets are amortized over their estimated useful life on a straight-line basis, using a half-year rule in the year of acquisition and disposal, as follows:

Capital asset class	Amortization period
Informatics equipment including standard software issued on desktop computers	3 years
Purchased network software and in-house developed software	5 years
Other equipment	5 years
Furniture	7 years
Motor vehicles	7 years
Items acquired under capital leases	Lesser of their useful life or the term of the lease
Leasehold improvements	

(i) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of capital assets.

3. Changes in accounting policies and related comparative figures

In previous years, the Council prepared its financial results in terms of source and disposition of appropriations on a modified-cash basis of accounting. This is the first year that the Council has prepared a full set of financial statements on a full accrual accounting basis in accordance with Treasury Board of Canada accounting standards which are based upon Canadian generally accepted accounting principles. The major changes are as follows:

Social Sciences and Humanities Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(a) Financial statements presentation and comparative figures

In prior years, the Council's financial reporting consisted of a Statement of Operations and notes to the statement of operations. The Council's March 31, 2002 financial statements contain a Statement of Financial Position, a Statement of Operations, a Statement of Net Liabilities, a Statement of Cash Flow and notes to the financial statements. It is neither practical nor cost effective for the Council to show comparative amounts on the Statements of Operations, Net Liabilities and Cash Flow because the information is not readily available and any estimation of previous years would not be able to be sustained with any degree of precision. Comparative amounts are therefore only presented on the Statement of Financial Position.

(b) Parliamentary appropriations

In prior years, Parliamentary appropriations were disclosed and reconciled to the net cost of operations in a note to the statement of operations. During the year, the Council retroactively changed its accounting policy for Parliamentary appropriations to that described in note 2 a).

(c) Allowances for employee severance benefits

In prior years, the Council recognized expenditures relating to employee severance benefits on the cash basis. During the year, the Council retroactively changed its accounting policy with respect to employee termination benefits to that described in note 2 d).

(d) Allowances for employee vacation and compensatory benefits

In prior years, the Council recognized expenditures relating to employee accumulated vacation and compensatory pay on the cash basis. During the year, the Council retroactively changed its accounting policy with respect to employee accumulated vacation and compensatory pay to that described in note 2 d).

(e) Capital assets

In prior years, purchases of capital assets were charged to operating expenditures in the year of acquisition. During the year, the Council retroactively changed its policy for accounting for capital assets except for software and leasehold improvements which are capitalized prospectively from April 1, 2001 and thereafter. The costs are now capitalized and amortized over their estimated useful lives as detailed in note 2 h).

4. Parliamentary appropriations

The operations of the Council are financed through Parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Items recognized in the Statement of Operations in one year may be funded through Parliamentary appropriations in a different year. Accordingly, the Council has different net results of operations for the year on a government funding basis than on a full accrual basis of accounting. These differences are reconciled below:

(a) Reconciliation of net results of operations to total Parliamentary appropriations used:

	2002 (in thousands of dollars)
Net cost of operations	361,418
Adjustments for items not affecting appropriations:	
Add:	
Refunds of previous years' expenditures and other adjustments	402
Less:	
Amortization of capital assets	(421)
Vacation and compensatory pay	(123)
Services provided without charge by other Government departments and agencies	(1,883)
Allowance for employee severance benefits	(322)
Adjustments for items affecting appropriations:	
Add: capital acquisitions	1,002
Less: prepaid expenses	(50)
Other adjustments	(3)
Total Parliamentary appropriations used	360,020

Social Sciences and Humanities Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used

	2002
	(in thousands of dollars)
Grants and scholarships	
Main estimates - vote 105	146,883
Add:	
Supplementary estimates	10,225
One-time grants for indirect costs of universities	199,900
Less:	
Grants and scholarships lapse	(12,825)
Grants and scholarships expenditures	344,183
Operating expenditures	
Main estimates - vote 100	12,477
Add:	
Supplementary estimates, salary increments	2,403
Less:	
Operating lapse	(501)
Operating expenditures	14,379
Statutory contributions to employee benefit plans	1,458
Total Parliamentary appropriations used	360,020

5. Accounts receivable

	2002	2001
	(in thousands of dollars)	
Other Government departments	503	76
External parties	824	446
Allowance for doubtful accounts	(42)	(42)
Total accounts receivable	1,285	480

7. Accounts payable and accrued liabilities

	2002	2001
	(in thousands of dollars)	
External parties - trade payables	677	12
External accrued liabilities	388	1,328
Other Government departments	507	578
Total accounts payable and accrued liabilities	1,572	1,918

8. Deferred revenue

Deferred revenue represents the balance, at year-end, of the specified purpose accounts which includes transactions related to the Queen's Fellowship Endowment Fund as well as earmarked funds received in the form of private donations and interest generated thereon. These funds must be used for the purposes for which they were received.

(a) Queen's Fellowship Endowment Fund

The Queen's Fellowship Endowment Fund consists of a $250,000 endowment which has been deposited in the Consolidated Revenue Fund and is internally restricted for specific purposes in the net liabilities (see Note 10). The interest generated on the endowment is used to fund fellowships to graduate students in certain fields of Canadian studies. Details of the transactions related to the endowment are as follows:

	2002	2001
	(in thousands of dollars)	
Balance, beginning of year	36	22
Interest received	9	14
Balance, end of year (represented by deposits in the Consolidated Revenue Fund, in the name of the Council)	45	36

6. Capital assets

Capital asset class	Historical cost as at April 1, 2001	Additions for year ended March 31, 2002	Historical cost as at March 31, 2002	Accumulated amortization as at March 31, 2002	Net book value as at March 31, 2002	Net book value as at April 1, 2001
			(in thousands of dollars)			
Informatics equipment including standard software issued on desktop computers	1,102	326	1,428	(981)	447	378
Purchased network software and in-house developed software		316	316	(31)	285	
Other equipment	91	44	135	(61)	74	48
Furniture	776	122	898	(570)	328	298
Motor vehicles	19		19	(19)		
Leasehold improvements		193	193	(23)	170	
Total	1,988	1,001	2,989	(1,685)	1,304	724

Amortization expense for the period ended March 31, 2002 is $ 421,013.

Social Sciences and Humanities Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(b) Restricted gifts, donations and bequests

Deferred revenue also includes transactions for the receipt, interest generated thereon and disbursements related to private restricted gifts, donations and bequests received for the specified purpose of special projects in the field of social sciences and humanities research activities. Details of the operations related to the restricted gifts, donations and bequests are as follows:

	2002	2001
	(in thousands of dollars)	
Balance, beginning of year	389	250
Restricted donations received	1	127
Interest received	8	12
Balance, end of year (represented by deposits in the Consolidated Revenue Fund, in the name of the Council)	398	389

9. Grants, scholarships and other expenditures administered and disbursed for Government departments and agencies and organizations outside the Government

Grants, scholarships and other expenditures administered and disbursed by the Council on behalf of Government departments and agencies and organizations outside the Government, which are not included in the statement of operations, amounted to $48,225,000 ($11,150,000 in 2001). Most of these disbursements are made by the Council from funds entrusted to it by Government departments and agencies. The Council receives administrative fees in some circumstances where a significant administrative burden is incurred by the Council for the administration of certain funds on behalf of other Government departments and organizations.

10. Net liabilities

The Government of Canada includes in its revenues and expenses, the transactions of certain consolidated accounts established for specified purposes. The Queen's Fellowship Endowment Fund is a consolidated specified purpose account which consists of an endowment of $250,000. The transactions generated from the endowment are included in deferred revenue (see Note 8). The endowment itself does not represent a liability to third parties but is internally restricted for specified purposes. The details of the net liabilities are as follows:

	2002	2001
	(in thousands of dollars)	
Consolidated specified purpose account balance—endowment fund	(250)	(250)
Net liabilities excluding endowment fund	943	1,041
Net liabilities	693	791

11. Contingencies

In the normal course of its operations, the Council becomes involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the amount can be made, this estimated amount is recorded in the financial statements. In 2001, the Council was served with a statement of claim arising from Employment Equity. The potential liability of the Council and consequent damages arising from such a liability are estimated by management at $1,920,000. In the opinion of management, the outcome of the claim is not determinable at this time.

12. Commitments

Payments of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 2002 are payable as follows:

	(in thousands of dollars)
2002-2003	141,458
2003-2004	102,214
2004-2005	59,407
2005-2006	28,269
2006-2007 and subsequent years	44,481

In addition, the nature of the Council's operating activities result in some large multi-year contracts and obligations whereby the Council will be committed to make some future payments when the services or goods are rendered. Major operating commitments that can reasonably be estimated are as follows:

	(in thousands of dollars)
2002-2003	1,523
2003-2004	1,522
2004-2005	1,519
2005-2006	1,510
2006-2007 and subsequent years	9,068

Social Sciences and Humanities Research Council—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

13. One-time grant expenditures for indirect costs of universities

During the year, the Council was mandated to administer a one-time program for university indirect costs. This program consisted of the awarding of one-time grants to Canadian universities. These grants were for the reimbursement of a portion of the indirect costs associated with the recent increase in federal investments in research performed at universities and their affiliated research hospitals. Payments were aimed at reimbursement of a portion of the expenditures already incurred and, consequently, the funds were provided as a single payment. These expenditures are not expected to be recurring, as there is no firm commitment to render this program permanent.

14. Related party transactions

The Council is related in terms of common ownership to all other Government of Canada departments, agencies and Crown Corporations. The Council enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined previously, are provided without charge.

During the year, the Council received services without charge, which are recorded at fair value in the financial statements as follows:

	2002
	(in thousands of dollars)
Accommodations provided by Public Works and Government Services Canada	1,170
Payroll and banking services provided by Public Works and Government Services Canada	18
Contributions covering the employer's share of employees medical and dental insurance premiums provided byTreasury Board Secretariat	633
Audit services provided by the Office of the Auditor General of Canada	62
Total services provided without charge	1,883

SECTION 3

2001-2002

PUBLIC ACCOUNTS OF CANADA

Supplementary Information Required by the *Financial Administration Act*

CONTENTS

	Page
Remissions of taxes, fees, penalties and other debts	3.2
Debts, obligations and claims written off or forgiven	3.8
Accountable advances	3.12
Losses of public money and property	3.15

Remissions of taxes, fees, penalties and other debts

Information on remission orders is required by section 24(2) of the *Financial Administration Act* (FAA). In the statement called "Details of remissions of taxes, fees, penalties and other debts", DRA means *Duties Relief Act*.

SUMMARY OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

	Amount*
	$
FINANCIAL ADMINISTRATION ACT (SECTION 23)—	
Canada Customs and Revenue Agency	1,839,682,024
Citizenship and Immigration	418,500
Finance—	
Department	185,888
Justice—	
Department	3,455,872
	1,843,742,284
CUSTOMS TARIFF (SECTION 115)—	
Canada Customs and Revenue Agency	145,173,493
Total	1,988,915,777

* For details, see following statement called "Details of remissions of taxes, fees, penalties and other debts".

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

Description of the Order	Amount
	$
PURSUANT TO SECTION 23 OF THE FAA	
CANADA CUSTOMS AND REVENUE AGENCY	
PC 1945-88/2969, April 25, 1945, Governor General (Excise taxes) Remission Order, provides for the remission of Excise taxes payable by the Governor General on some purchases and importations	1,355
PC 1970-1913, October 21, 1970, remission of Customs duties and GST on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America	2,810,062
PC 1975-3025, December 23, 1975, Domestic Wine Spirits Remission Order, grants a remission of excise duty on spirits used for the treatment of wine in any bonded manufactory	79,493,254
PC 1976-325, February 17, 1976, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof	448
PC 1976-958, April 27, 1976, Spirits Destruction Remission Order, provides for a remission of excise duties on spirits lost due to breakage in a warehouse or while in transit	8,808,978
PC 1976-1026, May 6, 1976, authorized the remission of income taxes payable pursuant to Part I of the *Income Tax Act*, in respect of certain royalty provisions for Syncrude	164,985,814
PC 1976-1314, June 1, 1976, remission of GST and Excise taxes on Canadian exposed and processed film and recorded video tape	177,745
PC 1976-1884, July 20, 1976, remission of GST and Excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada	264,889
PC 1976-2984, December 2, 1976, remission of GST and Excise taxes on samples for negligible value	938,863
PC 1978-842, March 23, 1978, remission of Customs duties and sales tax on certain pleasure cruisers	17,861
PC 1978-3762, December 14, 1978, partial remission of Customs duties, GST and Excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services	468,991
PC 1982-1994, June 30, 1982, remission of GST on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad	52,884,460
PC 1983-2525, August 10, 1983, remission of Customs duties and GST on spirits, wine or flavoring materials having a spirit content, imported for blending in a distillery with spirits in bond	490,899,512
PC 1984-867, March 15, 1984, remission of GST and Excise tax on goods imported for meetings in Canada of foreign organizations	768,381
PC 1985-277, January 31, 1985, remission of Customs duties and GST on computer carrier media	6
PC 1985-811, March 14, 1985, remission of Customs duties on automobiles of Jaguar Canada Inc.	45,183
PC 1985-1757, May 30, 1985, remission of Customs duties and GST on goods imported for the Canadian Patrol Frigate Project	21,415
PC 1985-2071, June 27, 1985, Visiting Forces and Personnel Alcoholic Beverages Remission Order , provides for a remission of Customs duties, Excise duties, the goods and services tax (GST), the harmonized sales tax (HST), and Excise taxes on alcoholic beverages sold in Canada to visiting forces personnel	89,963
PC 1985-2954, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods imported by mail	661
PC 1985-2955, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods transported into Canada by courier services	151,387
PC 1987-1044, May 21, 1987, remission of GST and Excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization	166,975
PC 1987-1135, June 4, 1987, Domestic Spirits Destroyed Remission Order, grants remission of excise duty on domestic spirits unfit for human consumption	1,823,817
PC 1988-1203, June 17, 1988, remission of Customs duties and GST on pasta	17
PC 1988-2898, December 30, 1988, remission of Customs duties and GST on vehicles of Toyota and parts thereof	7,008
PC 1988-2901, December 30, 1998, remission of Customs duties and GST in respect of Toyota Canada Inc. and parts thereof	739,851
PC 1988-2910, December 30, 1988, remission of Customs duties and GST on vehicles, parts and accessories and parts thereof of CAMI Automotive Inc	3,733,494

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount
	$
PC 1989-740, April 28, 1989, remission of income tax, penalties and interest payable by status of Indian for taxation years before 1988	233
PC 1990-2848, December 21, 1990, remission of the duties, including the goods and services tax on goods for use in joint Canada-United State Government projects	90,427
PC 1990-2849, December 21, 1990, remission of Customs duties and the goods and services tax on passover foods and products of a class not available in Canada	50,463
PC 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, provides for a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government	995,160,226
PC 1992-1052, May 14, 1992, Indians and Bands on Certain Indian Settlements Remission Order, grants a remission of certain income taxes and the GST paid or payable by Indians or bands or designated certain Indian settlements that are not yet designated as reserves	2,891,054
PC 1992-2397, November 19, 1992, remission of Customs duties under the Customs Tariff and a portion of the sales tax under the *Excise Tax Act* on machinery and equipment imported into Canada for use in servicing foreign aircraft	52,513
PC 1992-2399, November 19, 1992, Visiting Forces (Part IX of the *Excise Tax Act*) Remission Order, grants a remission of the GST/HST paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces	10,135,150
PC 1992-2415, November 26, 1992, remission of Customs duties and GST on defence supplies	1,777,787
PC 1992-2496, December 3, 1992, Cameco Corporation Remission Order, grants a remission of the GST paid or payable in respect of supplies of uranium concentrates by Cameco Corporation to non-resident purchasers who are not registered under Part IX of the *Excise Tax Act*, for use or consumption in Canada solely in the production of goods for export	3,029,677
PC 1994-568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, the remission of Customs duties, excise duties, and certain taxes imposed under the *Excise Tax Act*. This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada	236,990
PC 1994-585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Saskatchewan that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band	2,470,061
PC 1994-799, May 12, 1994, amended the Indian Income Tax Remission Order, made by Order in Council PC 1993-523 of March 16, 1993, extending the application of section 3 of the Remission Order to the 1994 taxation year with regard to amounts payable to a taxpayer by an employer residing on a reserve or Indian settlement in respect of an office or employment, where the office or employment was held continuously since before 1994	4,772
PC 1997-610, April 15, 1997, remission order providing tax relief to the ex-Singer employees who received a lump-sum payment as part of a court settlement which maintained their rights to the excess assets of the pension plan that they contributed to until it was terminated in 1986	1,330
PC 1997-1529, October 23, 1997, Indians and Bands on Certain Indian Settlements Remission Order (1997), grants a remission of certain income taxes and the GST paid or payable by Indians or bands on the Indian settlements of Summer Beaver (Ontario), Winneway (Quebec), and God's river(Manitoba)	1,069,348
PC 1997-1829, December 9, 1997, Order amending the Treaty Land Entitlement (Saskatchewan) Remission Order, adds the Crowessess and Carry the Kettle First Nations to the schedule of PC 1994-585, Treaty Land Entitlement (Saskatchewan) Remission Order	(1)

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount
	$
PC 1997-2037, December 29, 1997, remission of GST and taxes under Division III for Part IX and any other Part of the *Excise Tax Act* on goods donated by a non-resident to religious, charitable or educational institutions in Canada	8,004
PC 1998-396, March 19, 1998, amended the Income earned in Quebec Income Tax Remission Order, 1988, made by Orders in Council PC 1989-1204 of June 22, 1989, and PC 1994-567 of April 14, 1994, extending the application of sections 3 to 6 of the Order to the 1994, 1995 and 1996 taxation's years	4,604
PC 1999-326, March 4, 1999, Coin-Operated Devices Remission Order, grants a remission of GST on goods dispensed from, or services designed to rendered through, the operation of a mechanical coin-operated device accept only a single coin of 25 cents or less, for periods before April 24, 1996	4,561,220
PC 2000-1112, July 27, 2000, Indian Settlements Remission Order (2000), grants a remission of certain income taxes and GST paid or payable by Indians or Indian bands on the settlements of Alexander, Fox Creek, Fort Assiniboine, Loon River, and Loon Prairie in Alberta	807,337
PC 2000-1662, October 23, 2000, Tr'ondek Hwech'in (GST) Remission Order, remits amounts of GST paid in the context of government activities carried out by the Tr'ondek Hwech'in for the period September 15, 1998 to October 31, 2000	323,507
PC 2000-1663, October 23, 2000, Vuntut Gwitchin First Nation (GST) Remission Order, remits amounts GST paid in the context of government activities carried out by the Vuntut Gwitchin First Nation for the period October 1, 1997 to October 31, 2000	604,182
PC 2000-1665, October 23, 2000, Champagne and Aishihik First Nations (GST) Remission Order, remits amonts of GST paid in the context of government activities carried out by the Champagne and Aishihik first Nations for the period October 1, 1997 to October 31, 2000	59,839
PC 2000-1667, October 23, 2000, Teslin Tlingit Council (GST) Remission Remission Order, remits amounts of GST paid in the context of government activities carried out by the Teslin Tlingit Council for the period October 1, 1997 to October 31, 2000	373,470
PC 2001-18, January 9, 2001, remission of income tax and all relevant interests and penalties, payable by Kelvin Palm for the 1999 taxation year	398
PC 2001-373, March 15, 2001, remission of Income Tax and all relevant interests and penalties payable by Gerald Wolcoski for the 1977 taxation year	16,391
PC 2001-429, March 22, 2001, remission of Income Tax payable and all relevant interests and penalties, payable by certain taxpayers of the Newfoundland Public Service Employees for the 1991 to the 1999 taxation years	2,826,877
PC 2001-477, March 29, 2001, first Nation of Nacho Nyak Dun (GST) Remission Order remits amounts of GST for the period October 1, 1997 to March 31, 2001 in respect of purchases made in the context of governmental activities of the First Nation of Nacho Nyak Dun that were carried out within their settlement lands	166,369
PC 2001-580, April 5, 2001, Robert Blair Remission Order, remits an amount in respect of a GST New Housing Rebate	8,180
PC 2001-686, May 9, 2001, Order Respecting the Remission of a portion of the Tax Paid by Patricia Merkel under Part IX of the Excise Tax Act in Respect of Her Purchase of a Bare Land Unit, remits an amount of GST equal to the amount of non-recoverable tax in respect of the purchase of property which was returned to the vendor	14,175
PC 2001-690, April 26, 2001, Relco Systems Inc. Remission Order, remits an amount of GST in respect of certain reporting periods which reflects a decision rendered by the Tax Court of Canada concerning other reporting periods in identical circumstances	11,110
PC 2001-691, April 26, 2001, remission of Income tax and all relevant interests and penalties payable by Dominique Bédard (1982), Josée Bédard (1982) and Josette Bédard for the 1980, 1981 and 1982 taxation years	38,199
PC 2001-692, April 26, 2001, Donald McMillan Remission Order, remits amounts of excise tax and GST in respect of a used automobile imported into Canada by Mr. McMillan	881

Description of the Order	Amount
	$
PC 2001-895, May 17, 2001, Hampton Place and Taylor Way Remission Order, remits amounts of GST paid in error in respect of condominiums units located on leased land	3,525,875
PC 2001-896, June 6, 2001, Certain Road Vehicle Supply Remission Order, remits amounts of GST to certain Indians in Quebec where tax relief did not apply because automobiles that had been purchased off-reserve between December 1, 1998 and January 31, 2000 were not delivered to a reserve	37,605
PC 2001-1148, June 14, 2001, Hank K. Der Remission Order, remits amounts of excise tax and GST in respect of a ring imported into Canada by Mr. Der	2,283
PC 2001-1511, August 28, 2001, remission of tax and all relevant interests and Income penalties, payable by The Owners Strata Plan No. 2 for the 1986 taxation year	517
PC 2001-1863, October 18, 2001, Maurice and Jean Didkowski Remission Order, remits an amount in respect of a GST New Housing Rebate	4,370
PC 2001-1864, October 18, 2001, Helen Spalding Remission Order, remits an amount in respect of a GST New Housing Rebate	3,478
PC 2001-1865, October 18, 2001, Tracy Pellerin Remission Order, remits an amount in respect of a GST New Housing Rebate	1,200
PC 2001-1866, October 18, 2001, Donald McLean and Eleanor MacLean Remission Order, remits an amount in respect of the importation of a motor home that was replaced under warranty	11,532
Total	1,839,682,024

CITIZENSHIP AND IMMIGRATION
Department

Description of the Order	Amount
PC 2001-212, February 9, 2001, granted remission of the fee of $75, paid or payable under item 3 of the *Immigration Act Fees Regulations* for the processing of duly completed application for a visitor visa to come into Canada once, on condition that the applicant a) is an athlete, coach, trainer, member of the medical staff, national team official, judge or member of the sanctioning national or international sport federation who is participating in the IAFF World Championship in Athletics in Edmonton in 2001 or the 2001 Games of La Francophonie; or b) is a performer invited by the organizing committee of the 2001 Games of La Francophonie to participate in a cultural festival that is part of or is associated with those games	117,225
PC 2001-1913, October 3, 2001, granted remission: a) of the fee of 75$ paid or payable under item 3 of the schedule to the *Immigration Act Fees Regulations* for the processing of a duly completed application for a visitor visa to come into Canada once, on condition that the applicant is a participant in the World Youth Day 2002; b) of the fee of 150$, paid or payable under item 4 of the schedule to the *Immigration Act Fees Regulations* for the processing of a duly completed application for a visitor visa to come into Canada more than once, on condition that the applicant is a volunteer organizer of the World Youth Day 2002 invited by the Canadian Conference Centre of Catholic Bishops to facilitate and administer the activities of that event	301,275
Total	418,500

FINANCE
Department

Description of the Order	Amount
PC 2001-1519, August 28, 2001, remission of accrued interest on a loan made to the Government of Jamaica	185,888

JUSTICE
Department

Description of the Order	Amount
PC 1994-269, February 16, 1994, amended Family Support Orders and Agreements Garnishments Regulations, made by Council PC 1988-473 of March 17, 1988 to the effect that when Her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgement debt or at that time, is hereby remitted	3,044,082
PC 2001-1605, September 6, 2001, Her excellency the Governor General in council considering that it is in the public interest to do so, on the recommendation of the Minister of Justice and the Treasury Board, pursuant to subsection 23(2.1) (SC.1991, c.24.s. 7.(2)) of the *Financial Administration Act*, hereby makes the annexed Firearms Fees Remission Order (Registration Certificate)	411,790
Total	3,455,872

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Concluded*

Description of the Order	Amount
	$
PURSUANT TO SECTION 115 OF THE CUSTOMS TARIFF	
CANADA CUSTOMS AND REVENUE AGENCY	
PC 1988-1242, June 23, 1988, remission of Customs duties and GST on tailored collar shirts imported by eligible shirt manufacturers during the period January 1, 1989 to December 31, 1997	2,802,792
PC 1988-1243, June 23, 1988, remission of Customs duties and GST on specified shirting fabric imported by eligible shirting fabric producers, converting mills and shirt manufacturers during the period January 1, 1989 to December 31, 1997....................	28,805
PC 1988-1244, June 23, 1988, remission of Customs duties and GST on blouses and shirts imported by eligible blouse and shirt manufacturers and coordinated apparel manufacturers during the period January 1, 1989 to December 31, 1997	30,153
PC 1988-1246, June 23, 1988, remission of Customs duties on outerwear apparel and fabrics imported by eligible outerwear apparel manufacturers and fabric producers during the period January 1, 1989 to December 31, 1997...........................	254,305
PC 1994-2103, December 14, 1994, remission of Customs duties and GST on manufactured tobacco imported into Canada for further manufacture	19,124,785
PC 1995-132, January 31, 1995, remission of GST on certain goods imported into Canada by scientific or exploratory expeditions.................................	64,521
PC 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers	452,790
PC 1997-830, June 17, 1997, remission of Customs duties and GST to a manufacturer on tailored collar shirts imported during the period July 1, 1997 to December 31, 2004	19,225,838
PC 1997-952, July 4, 1997, remission of Customs duties and GST under section 20 of the Customs Tariff on distilled spirits entitled to the benefit of the United States Tariff, the Mexico Tariff or the Chile Tariff and imported into Canada by distillers for the purpose of bottling in bond................	79,595,582
PC 1997-1668, November 20, 1997, remission of Customs duties and GST on textile products imported into Canada by Les Collections Shan Inc.	59,816
PC 1997-2001, December 29, 1997, remission of a portion of the Customs duties, GST and Exise taxes on certain goods originating in Commonwealth developing countries	210,380
PC 1997-2055, December 29, 1997, remission of Customs duties and GST on yarn-dyed or greige shirting fabrics to a tailored collar manufacturer during the period January 1, 1998 to December 31, 2004	857,773
PC 1997-2056, December 29, 1997, remission of Customs duties and GST on outerwear apparel to an outerwear apparel manufacturer during the period January 1, 1998 to December 31, 2004..........................	3,346,728
PC 1997-2057, December 29, 1997, remission of Customs duties and GST on blouses, shirts or co-ordinated apparel to a women's blouse, shirt or co-ordinated apparel manufacturer during the period January 1, 1998 to December 31, 2004	17,886,538
PC 1998-1118, June 18, 1998, remission of Customs duties and GST to Alpine Joe Sportswear on specified fabrics imported during the period beginning on January 1, 1997 and ending on December 31, 2002	12,116
PC 1998-1456, August 26, 1998, remission of Customs duties on apparel, fabric and made-up goods and spun yarn from Mexico or the United States	886,062
PC 2001-1445, June 14, 2001 remission of Customs duties on refractory briks, blocks, tiles and similar refractory constructional products employed in the production of metallurgical coke, iron and steel...............	22,350
PC 2001-1150, June 14, 2001, remission of Customs duties, excise taxes and GST on goods such as personal effects, goods for free distribution, display goods and equipment imported into Canada in connection with the 8th IAAF World Championships in Athletics to be held in Edmonton, Alberta, from August 3 to 12, 2002.	186,724
PC 2001-1232, July 12, 2001, remission on customs duties under the General Tariff that exceed the customs duties applicable under the Most-Favoured-Nation Tariff under the the Customs Tariff on goods imported from Albania and the Sultanate of Oman	125,235
PC 2001-2283, December 13, 2001, remission of Customs duties for certain Canadian fashion designers of men's and women's apparel..........................	200
Total	145,173,493

---

(1) Amount included in figure for PC 1994-585.

Debts, obligations and claims written off or forgiven

The types of approval/authority for the write-off or forgiveness (including waivers and remissions) of debts, obligations and claims are as follows:

(i) Ministerial approval represents authority given to Ministers under the *Financial Administration Act* (FAA) or other Acts of Parliament as described in (i)*(a)*, *(b)* and *(c)*—

(a) Section 25(1) of the FAA gives Ministers, through Treasury Board regulations, general authority to approve the write-off, from memorandum departmental accounts receivable, of any debt, obligation or claim other than accountable advances or overpayments of salaries, wages, or employment related allowances.

(b) Section 155.1(4) of the FAA gives Ministers, through Treasury Board regulations, authority to waive interest on overdue amounts owing to Her Majesty and to waive administrative charges for dishonoured instruments (i.e. NSF cheques) imposed under Section 155.1 of the FAA.

(c) Other Acts of Parliament (e.g. *Bankruptcy and Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.

(ii) Treasury Board approval— Section 25(1) of the FAA allows a Minister, with specific Treasury Board approval, to write-off from memorandum departmental accounts receivable any debt, obligation or claim arising from accountable advances or overpayments of salaries, wages or employment-related allowances.

(iii) Governor in Council and Parliamentary authority—

(a) Section 23(2.1) of the FAA states that the Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is otherwise in the public interest to remit the other debt.

(b) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Assets and Liabilities is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an *Appropriation Act*.

(c) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Assets and Liabilities is to be written off, the amount to be written off must be authorized by Parliament as a budgetary expenditure in an *Appropriation Act* or some other Act.

The following codes are used:

Code		
A	Memorandum accounts receivable	Write-off
B	Memorandum accounts receivable	Forgiveness
C	Memorandum accounts receivable	Remission (section 23 of the FAA)
D	Memorandum accounts receivable	Waivers
E	Asset accounts	Write-off
F	Asset accounts	Forgiveness

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
	Code$^{(1)}$	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
FINANCIAL ADMINISTRATION ACT—										
AGRICULTURE AND AGRI-FOOD										
Department	A	1,826	6,199,218						1,826	6,199,218
Canadian Grain Commission—										
Canadian Grain Commission Revolving Fund	A	7	254						7	254
Canadian Food Inspection Agency	A	580	369,042						580	369,042
CANADA CUSTOMS AND REVENUE AGENCY	A/D	1,964,773	1,053,629,346						1,964,773	1,053,629,346
CANADIAN HERITAGE										
Canadian Radio-television and Telecommunications Commission	A	11	1,028,463						11	1,028,463
National Film Board	A	25	5,053						25	5,053
Public Service Commission	A	1	3,918						1	3,918
Staff Development and Training Revolving Fund	A	5	3,229						5	3,229
CITIZENSHIP AND IMMIGRATION										
Department	A	309	608,979						309	608,979
Transportation and assistance loans	E					2b	3,394	1,757,203	3,394	1,757,203
ENVIRONMENT										
Department	A/D	702	40,719						702	40,719
FINANCE										
Department	C					*	1	185,888	1	185,888
Jamaica—Deferred principal and deferred interest	E					2a	1	17,889,590	1	17,889,590
FISHERIES AND OCEANS	A/D	6,240	11,181,524						6,240	11,181,524
FOREIGN AFFAIRS AND INTERNATIONAL TRADE										
Department	A/D	1,096	2,520,275						1,096	2,520,275
Canadian International Development Agency	A	8	995,661						8	995,661
HEALTH										
Canadian Institutes of Health Research	A	1	66						1	66
HUMAN RESOURCES DEVELOPMENT										
Department	A	43,333	190,987,982						43,333	190,987,982
Canadian Centre for Occupational Health and Safety	A	13	12,776						13	12,776
Canada Industrial Relations Board	A	22	773						22	773
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT										
Department	A	1	12,079						1	12,079
INDUSTRY										
Department	A	140	3,582,803						140	3,582,803
Atlantic Canada Opportunities Agency	A	92	2,039,829						92	2,039,829
Assistance loans	E	85	11,615,072						85	11,615,072
National Research Council of Canada	A	131	115,345						131	115,345
Natural Sciences and Engineering Research Council	A	2	2,853						2	2,853
Social Sciences and Humanities Research Council	A	2	3,886						2	3,886

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Continued*

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
	Code(1)	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
Western Economic Diversification	A	24	8,015,338						24	8,015,338
JUSTICE										
Department	C					*	73,378	3,455,872	73,378	3,455,872
Federal Court of Canada	A	12	24,102						12	24,102
Tax Court of Canada	A	11	193						11	193
NATIONAL DEFENCE										
Department	A	19	23,884						19	23,884
NATURAL RESOURCES										
Department	A/D	502	2,295						502	2,295
Geomatics Canada Revolving Fund	A/D	126	505						126	505
National Energy Board	A	22	27,776						22	27,776
PRIVY COUNCIL										
Chief Electoral Officer	A	1,188	93,031						1,188	93,031
PUBLIC WORKS AND GOVERNMENT SERVICES										
Department	A	7,734	622,196						7,734	622,196
SOLICITOR GENERAL										
Correctional Service	A	113	131,891						113	131,891
Royal Canadian Mounted Police	A	10	717						10	717
TRANSPORT										
Department	A	181	226,006						181	226,006
VETERANS AFFAIRS	A	9	51,001						9	51,001
		2,029,356	*1,294,178,080*				*76,774*	*23,288,553*	*2,106,130*	*1,317,466,633*
BANKRUPTCY AND INSOLVENCY ACT—										
CANADA CUSTOMS AND REVENUE AGENCY	A	38,907	299,838,765						38,907	299,838,765
FISHERIES AND OCEANS	A	3	5,776						3	5,776
INDUSTRY										
Atlantic Canada Opportunities Agency—										
Assistance loans	A	1	795						1	795
TRANSPORT	A	67	27,787						67	27,787
		38,978	*299,873,123*						*38,978*	*299,873,123*
CUSTOMS ACT—										
CANADA CUSTOMS AND REVENUE AGENCY(2)	B	1,505	1,771,800						1,505	1,771,800
EMPLOYMENT INSURANCE ACT—										
HUMAN RESOURCES DEVELOPMENT										
Department	A	40,816	53,996,962						40,816	53,996,962
EXCISE TAX ACT—										
CANADA CUSTOMS AND REVENUE AGENCY(2)	B	7,139	16,110,761						7,139	16,110,761

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Concluded*

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
INCOME TAX ACT—										
CANADA CUSTOMS AND REVENUE AGENCY[2]	B	51,153	84,577,124						51,153	84,577,124
OLD AGE SECURITY ACT—										
HUMAN RESOURCES DEVELOPMENT Department	B	1,607	3,149,986						1,607	3,149,986
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS	B	950	239,732						950	239,732
OTHER—										
SOLICITOR GENERAL— Correctional Service— Parolee loans[3]	F	143	6,018						143	6,018
		2,171,647	1,753,903,586				76,774	23,288,553	2,248,421	1,777,192,139
SUMMARY—										
Write-offs	A/E	236,950	1,461,686,320				3,394	1,757,203	240,344	1,463,443,523
Remissions (section 23 of the FAA)	C						73,379	3,641,760	73,379	3,641,760
Forgiveness	B/F	62,497	105,855,421				1	17,889,590	62,498	123,745,011
Waivers	D	1,872,200	186,361,845						1,872,200	186,361,845
		2,171,647	1,753,903,586				76,774	23,288,553	2,248,421	1,777,192,139

---

* Order in Council remissions of other debts as defined in section 23(1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 3.3 of this section.

[1] See introduction above.

[2] Forgiveness related to the Fairness Package that emanates from the identified statutes.

[3] Vote L103b, *Appropriation Act No. 1, 1969*, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to parolees for assistance in their rehabilitation.

Accountable advances

Information on accountable advances is required by section 38(3) of the *Financial Administration Act*.

ACCOUNTABLE ADVANCES

Department and agency	Advances outstanding as at March 31, 2002		Advances settled in April 2002		Advances outstanding as at April 30, 2002	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
AGRICULTURE AND AGRI-FOOD						
Department	128	109,327	128	109,327		
Canadian Dairy Commission	1	400			1	400
Canadian Food Inspection Agency	625	180,819	51	78,369	574	102,450
Canadian Grain Commission	18	5,025			18	5,025
	772	*295,571*	*179*	*187,696*	*593*	*107,875*
CANADA CUSTOMS AND REVENUE AGENCY	*3,226*	*2,518,285*	*3,060*	*2,401,543*	*166*	*116,742*
CANADIAN HERITAGE						
Department	107	95,687	29	49,100	78	46,587
Canadian Radio-television and Telecommunications Commission	1	400	1	400		
National Archives of Canada	68	28,687	39	21,687	29	7,000
National Film Board	101	44,211	16	20,525	85	23,686
National Library	8	2,815			8	2,815
Parks Canada Agency	234	153,900	2	5,500	232	148,400
Public Service Commission	84	53,899	83	50,999	1	2,900
Status of Women—Office of the Co-ordinator	8	7,423			8	7,423
	611	*387,022*	*170*	*148,211*	*441*	*238,811*
CITIZENSHIP AND IMMIGRATION						
Department	405	676,145	390	624,623	15	51,522
Immigration and Refugee Board of Canada	54	31,084	53	30,584	1	500
	459	*707,229*	*443*	*655,207*	*16*	*52,022*
ENVIRONMENT						
Department	301	259,124	106	92,666	195	166,458
Canadian Environmental Assessment Agency	2	1,500			2	1,500
	303	*260,624*	*106*	*92,666*	*197*	*167,958*
FINANCE						
Department	45	51,303	45	51,303		
Auditor General	86	65,635	78	60,485	8	5,150
Canadian International Trade Tribunal	1	300	1	300		
Financial Consumer Agency of Canada	1	200			1	200
Financial Transactions and Reports Analysis Centre of Canada	2	2,500			2	2,500
Office of the Superintendent of Financial Institutions	18	26,310	5	5,410	13	20,900
	153	*146,248*	*129*	*117,498*	*24*	*28,750*
FISHERIES AND OCEANS	*449*	*345,299*	*409*	*313,781*	*40*	*31,518*
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	136	387,081			136	387,081
Canadian International Development Agency	281	766,229	281	766,229		
International Joint Commission	3	3,717	3	3,717		
NAFTA Secretariat, Canadian Section	1	750			1	750
	421	*1,157,777*	*284*	*769,946*	*137*	*387,831*
GOVERNOR GENERAL	*13*	*18,450*	*4*	*4,950*	*9*	*13,500*

ACCOUNTABLE ADVANCES — *Continued*

	Advances outstanding as at March 31, 2002		Advances settled in April 2002		Advances outstanding as at April 30, 2002	
Department and agency	Number	Amount	Number	Amount	Number	Amount
		$		$		$
HEALTH						
Department	2,082	388,305	157	79,768	1,925	308,537
Canadian Institutes of Health Research	34	159,500	34	159,500		
Patented Medicine Prices Review Board	1	500	1	500		
	2,117	*548,305*	*192*	*239,768*	*1,925*	*308,537*
HUMAN RESOURCES DEVELOPMENT						
Department	1,064	854,691	863	681,343	201	173,348
Canada Industrial Relations Board	28	14,362	10	6,262	18	8,100
Canadian Artists and Producers Professional Relations Tribunal	1	800	1	800		
	1,093	*869,853*	*874*	*688,405*	*219*	*181,448*
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department	*184*	*210,875*	*118*	*141,674*	*66*	*69,201*
INDUSTRY						
Department	385	230,629	351	197,321	34	33,308
Canadian Space Agency	146	217,627	100	125,754	46	91,873
Competition Tribunal	1	500	1	500		
Economic Development Agency of Canada for the Regions of Quebec	60	19,711	60	19,711		
National Research Council of Canada	55	134,305	50	43,950	5	90,355
Natural Sciences and Engineering Research Council	1	5,000			1	5,000
Social Sciences and Humanities Research Council	1	3,600			1	3,600
Statistics Canada	332	188,268	332	188,268		
Western Economic Diversification	13	5,300	13	5,300		
	994	*804,940*	*907*	*580,804*	*87*	*224,136*
JUSTICE						
Department	46	112,332	45	111,776	1	556
Canadian Human Rights Commission	8	2,740	8	2,740		
Commissioner for Federal Judicial Affairs	44	1,420,007	6	107,612	38	1,312,395
Federal Court of Canada	55	24,472	55	24,472		
Law Commission of Canada	1	1,000	1	1,000		
Offices of the Information and Privacy Commissioners of Canada	7	33,075	7	33,075		
Supreme Court of Canada	6	9,030	6	9,030		
Tax Court of Canada	9	950			9	950
	176	*1,603,606*	*128*	*289,705*	*48*	*1,313,901*
NATIONAL DEFENCE						
Department	12,192	27,001,859	4,747	9,308,160	7,445	17,693,699
Canadian Forces Grievance Board	1	500			1	500
Military Police Complaints Commission	2	2,000	2	2,000		
	12,195	*27,004,359*	*4,749*	*9,310,160*	*7,446*	*17,694,199*
NATURAL RESOURCES						
Department	328	455,330	326	449,030	2	6,300
Canadian Nuclear Safety Commission	12	24,980	12	24,980		
National Energy Board	6	6,413	5	6,103	1	310
	346	*486,723*	*343*	*480,113*	*3*	*6,610*
PARLIAMENT						
House of Commons	14	26,868	14	26,868		
Library of Parliament	9	2,997	1	447	8	2,550
The Senate	16	7,841	16	7,841		
	39	*37,706*	*31*	*35,156*	*8*	*2,550*

ACCOUNTABLE ADVANCES — *Concluded*

Department and agency	Advances outstanding as at March 31, 2002		Advances settled in April 2002		Advances outstanding as at April 30, 2002	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
PRIVY COUNCIL						
Department	196	221,988	194	219,513	2	2,475
Canadian Transportation Accident Investigation and Safety Board	16	8,550			16	8,550
Chief Electoral Officer	12	15,562			12	15,562
Commissioner of Official Languages	11	2,275			11	2,275
Millenium Bureau of Canada	1	1,366			1	1,366
Public Service Staff Relations Board	2	1,141	1	141	1	1,000
	238	*250,882*	*195*	*219,654*	*43*	*31,228*
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department	578	1,079,690	546	1,019,866	32	59,824
Communication Canada	27	21,877	9	5,735	18	16,142
	605	*1,101,567*	*555*	*1,025,601*	*50*	*75,966*
SOLICITOR GENERAL						
Department	31	10,200			31	10,200
Canadian Security Intelligence Service	1	2,000,000	1	2,000,000		
Correctional Service	385	356,806			385	356,806
National Parole Board	9	4,375			9	4,375
Royal Canadian Mounted Police	1,687	8,797,032	600	5,809,690	1,087	2,987,342
	2,113	*11,168,413*	*601*	*7,809,690*	*1,512*	*3,358,723*
TRANSPORT						
Department	320	376,485	178	206,391	142	170,094
Canadian Transportation Agency	10	13,200	8	12,300	2	900
	330	*389,685*	*186*	*218,691*	*144*	*170,994*
TREASURY BOARD	*45*	*40,331*	*45*	*40,331*		
VETERANS AFFAIRS	*131*	*88,458*	*129*	*88,158*	*2*	*300*
Total	27,013	50,442,208	13,837	25,859,408	13,176	24,582,800

Losses of public money and property

Information on losses of public money and property is required by section 79 of the *Financial Administration Act*.

LOSSES OF REVENUES DUE TO FRAUD OR WILLFUL MISREPRESENTATION — DISCOVERED OR DETECTED IN 2001-2002

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
CANADA CUSTOMS AND REVENUE AGENCY					
Issuance of fraudulent tax refunds by an employee	1	14,425		14,425	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2001-2002

Brief description of loss	Charged to 2001-2002 Vote	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
AGRICULTURE AND AGRI-FOOD					
Department					
Theft of petty cash (3 cases)		348		348	
Theft of United Way receipts		707		707	
Canadian Food Inspection Agency					
Loss of receipts	25	20		20	
CANADA CUSTOMS AND REVENUE AGENCY					
Fraudulent use of taxi vouchers	1	388		388	
Loss of change float	1	90		90	
CANADIAN HERITAGE					
Parks Canada Agency					
Theft from vending machine		300		300	
Hiking fees stolen from cash box in parks vehicle		150		150	
Cashier shortage		84		84	
Replenishment cash float		660		660	
Theft of two CIBC deposit bags and cash float		5,325		5,325	
Public Service Commission					
Theft of money		205		205	
CITIZENSHIP AND IMMIGRATION					
Department					
Cashier shortages, Canada (7 cases)	1	846	150	632	64
Cashier shortages, overseas (64 cases)	1	10,954		10,954	
Loss of petty cash (2 cases)	1	122		122	
Loss of revenue	1	205		205	
Misappropriation of receipts	1	2,800	2,800		
Loss of personal property while in CIC's custody	1	1,409		1,409	
Immigration and Refugee Board of Canada					
Loss of petty cash	1	240		240	
FINANCE					
Financial Consumer Agency of Canada					
Personal use of taxi vouchers	1	1,399		1,399	
FISHERIES AND OCEANS					
Fraudulent use of credit card	1	4,097		4,097	
Loss of petty cash on the CCGS Gull Isle	1	150		150	
Robbery of parking fees by parking attendant	1	4,284	4,284		
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department					
Theft of Mission funds (3 cases)		77,363		77,363	
Fraudulent travel claim		6,582	6,582		
Unauthorized use of telephone lines		3,730		3,730	
Net cashier shortages		2,968		2,968	
Loss of petty cash		96		96	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Continued*

Brief description of loss	Charged to 2001-2002 Vote	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
HUMAN RESOURCES DEVELOPMENT					
Department					
Fraudulent claims for benefits:					
Employment insurance benefits	(S)	105,709,129	28,438,966	3,735,838	73,534,325
Family allowances	(S)	26,637	600	16,294	9,743
Old Age Security	(S)	3,658,263	220,545	576,649	2,861,069
Canada Pension Plan	(S)	1,675,005	26,983	63,087	1,584,935
Unexplained losses of petty cash:					
Loss of petty cash at Estevan, HRCC, Saskatchewan	1	25		25	
Loss of petty cash, NHQ	1	73		73	
Others:					
Theft of receipts at HRCC Sydney, Nova Scotia	1	118	118		
Theft of change fund at HRCC Woodstock, New Brunswick	1	30		30	
Loss of receipts at HRCC Verdun, Quebec	1	150		150	
Loss of receipts at HRCC Outaouais, Quebec	1	912		912	
Loss of receipts at HRCC Laval, Quebec	1	3,208		260	2,948
Cash float shortage at HRCC Sainte-Foy, Quebec	1	20		20	
Theft of revenue, Ontario	1	318		198	120
Loss of revenue, Ontario	1	395		395	
Cashiers shortage at Winnipeg, Manitoba	1	30		30	
Loss of change fund at HRCC, British Columbia (3 cases)	1	105	55	50	
Loss of receipts, British Columbia (4 cases)	1	553	10	543	
INDUSTRY					
Department					
Loss of taxi booklet (10 pages)		1,190		1,190	
Loss of cellular phones (2 cases)		600		600	
Loss of taxi booklet		300		300	
Theft of petty cash cheque		198	198		
Atlantic Canada Opportunities Agency					
False or fraudulent claims on contribution agreements		75,011		75,011	
Loss of petty cash	20	67		67	
Canadian Space Agency					
Fraudulent endorsement of cheque cashed		1,683			1,683
Natural Sciences and Engineering Research Council					
Fraudulent use of American Express travellers cheques of President's Office		4,000	600	3,400	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Payment to incorrect payee, Alberta	5	1,021		1,021	
NATIONAL DEFENCE					
Department					
Missing financial receipts and funds from the deposit for base accommodations, CBF Halifax		375			375
Discrepancy in money held by cashier, HMCS Vancouver	1	1,178	1,178		
Adjustments to reconcile FMAS with cashier automated system	1	32		32	
Cashier shortages. The cause could not be determined (possible human error or lost vouchers)	1	2,053		2,053	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Concluded*

Brief description of loss	Charged to 2001-2002 Vote	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
Military Police Complaints Commission					
Fraudulent use of government acquisition card		595			595
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Theft of petty cash (break and enter) Fort Smith Office, BC	1	500		500	
Theft of petty cash	(S)	100		100	
Theft of petty cash (2 cases)	1	342		342	
Receiver General—Cheque Redemption Control Directorate					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques—					
Forged endorsements (10,520 cases)		4,080,746	3,981,482	99,264	
Irregular endorsements (230 cases)		113,999	113,454	545	
Not endorsed (1,776 cases)		682,459	601,844	80,615	
Misdirected direct deposits		1,425,829	1,083,526	342,303	
Others		1,538,465	1,061,760	476,705	
Ministerial bank accounts—					
Forged endorsements (3 cases)		28,445	28,445		
Not endorsed (6 cases)		1,957	1,957		
Others (2 cases)		819	819		
Foreign accounts—					
Forged endorsements (3 cases)		2,030	2,030		
Not endorsed		75	75		
SOLICITOR GENERAL					
Correctional Service					
Loss of receipts (7 cases)		1,908		1,908	
Misappropriation of receipts		11,339		11,339	
Petty cash loss		50		50	
Fraudulent reports		3,600		3,600	
Royal Canadian Mounted Police					
Loss of money (5 cases)		3,712	497	3,115	100
TRANSPORT					
Department					
Theft of survival equipment	1	81		81	
Theft of cash from travel claim	1	251		251	
Loss of an amount of petty cash	1	10		10	
		119,185,513	35,578,958	5,610,598	77,995,957

(S) Statutory authority.

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2001-2002

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
AGRICULTURE AND AGRI-FOOD				
Department				
Theft of laptop computer (13 cases)	46,044		46,044	
Theft of computer components	1,000		1,000	
Theft of Kubota diesel generator	2,600		2,600	
Theft of batteries charger	150		150	
Theft of batteries (2 cases)	200		200	
Theft of Government vehicle—Damage repairs	4,799		4,799	
Vandalism to Government vehicle	498		498	
Theft of PC viewer (3 cases)	20,490		20,490	
Theft of cellular phone (2 cases)	379		379	
Theft of CD player	150		150	
Theft of headset	150		150	
Theft of soundstations (2 cases)	1,200		1,200	
Theft of electronic mail devices (2 cases)	1,100		1,100	
Theft of microcomputers (2 cases)	7,000		7,000	
Theft of lately planted trees	1,000		1,000	
Canadian Food Inspection Agency				
Theft of laptop computers (18 cases)	58,151	3,720	54,431	
Vandalism to Government vehicle (15 cases)	7,145		7,145	
Canadian Grain Commission				
Theft of walkie talkies (2 cases)	3,000		3,000	
Theft of Mettler scales (3 cases)	9,000		9,000	
CANADA CUSTOMS AND REVENUE AGENCY				
Theft of laptop computers (27 cases)	83,600		83,600	
Theft of informatic equipment (7 cases)	10,339		10,339	
Theft of cellular phones (7 cases)	1,739		1,739	
Theft of tactical jacket	300		300	
Theft of books (3 cases)	104		104	
Theft of electronic equipment	95		95	
Theft of briefcase	80		80	
CANADIAN HERITAGE				
Department				
Theft of video cassette recorder	145		145	
Theft of computers (2 cases)	2,524		2,524	
Theft of computer laptop	4,317		4,317	
Theft of palm pilot	600		600	
National Archives of Canada				
Theft of computer equipment	8,000			8,000
Theft of office equipment	800			800
National Film Board				
Theft of a computer	3,000			3,000
Theft of a video VHS	185			185
National Library				
Theft of computer equipment	2,200			2,200
Theft of office equipment	250			250
Parks Canada Agency				
General vandalism (many cases)	3,135		3,135	
Vandalism to gravesite historic plaque	987		987	
Graffiti on Historic House	200		200	
Damage to lattice work	1,500		1,500	
Panes of glass broken at Historic House	350		350	
Theft of all-terrain vehicles (2 cases)	12,000		12,000	
Theft of artifacts	1,905		1,905	
Theft of equipment (2 cases)	410		410	
Theft of gasoline	1,740		1,740	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Theft of a micro-computer (3 cases)	8,000		8,000	
Theft of materials and equipment (9 cases)	13,468	150	13,318	
Theft of computer laptop	3,080		3,080	
Loss of cellular phone	100		100	
Vandalism to road sign (3 cases)	870		870	
Vandalism to locks (7 cases)	1,380		1,380	
Arson	200		200	
Vandalism to door (5 cases)	6,130		6,130	
Vandalism to decorative hide	50		50	
Vandalism to window	250		250	
Vandalism to the grounds	100		100	
Vandalism to ventilation motor	100		100	
Vandalism to buildings (3 cases)	400		400	
Vandalism to beams	700		700	
Public Service Commission				
Theft of laptops (7 cases)	23,669		23,669	
Theft of a projector	8,815		8,815	
Theft of a video cassette recorder	180		180	
Theft of a walkman	98		98	
Theft of a PC viewer	10,200		10,200	
Status of Women—Office of the Co-ordinator				
Theft of laptop computer	3,479		3,479	
CITIZENSHIP AND IMMIGRATION				
Department				
Theft of laptops (9 cases)	35,000		35,000	
Theft of a television	1,000		1,000	
Theft of videotape recorders (3 cases)	1,200		1,200	
Loss of desktop computers (20 cases)	55,534		55,534	
Loss of servers (3 cases)	50,316		50,316	
Loss of printers (7 cases)	4,046		4,046	
Loss of port of entry stamps (2 cases)	90		90	
Loss of scanners (2 cases)	1,200		1,200	
Loss of computer peripherals (10 cases)	2,825		2,825	
Loss of processing units (27 cases)	53,300		53,300	
Loss of monitors (12 cases)	6,000		6,000	
Immigration and Refugee Board of Canada				
Theft of electronic label printer	399		399	
Theft of laptop computer	4,500		4,500	
ENVIRONMENT				
Department				
Theft of laptop computers (16 cases)	63,390		58,390	5,000
Theft of tools (7 cases)	3,030		3,030	
Theft of technical equipment (6 cases)	3,240		3,240	
Theft of office equipment (8 cases)	2,008		1,508	500
Theft of optical equipment (7 cases)	15,485		8,485	7,000
Theft of electronic equipment (8 cases)	88,450		88,450	
Theft of motor and generators (3 cases)	862		862	
Theft of vehicles and trailers (3 cases)	29,438	10,647	18,791	
Vandalism of Government vehicle (6 cases)	9,240		9,240	
FINANCE				
Department				
Theft of microcomputer	1,200		1,200	
Theft of technical equipment	20		20	
Auditor General				
Theft of laptop computer	3,331		3,331	
Theft of computer monitor	1,313		1,313	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Canadian International Trade Tribunal				
Theft of microcomputer	3,495		3,495	
FISHERIES AND OCEANS				
Theft of boat and boating equipment (6 cases)	14,850		5,650	9,200
Theft of office equipment and supplies (3 cases)	9,304		9,304	
Theft of computer and computer equipment (12 cases)	44,563		44,563	
Theft of a power supply (2 cases)	7,436		7,436	
Theft of shorelander trailer	700		700	
Theft of DVD player	350		350	
Theft of portable telephone headset	200		200	
Theft of snowplow blade and hydraulic equipment	2,000		2,000	
Theft of motor vehicle equipment (2 cases)	22,519		22,519	
Theft on MCTS Iqaluit	3,500		3,500	
Theft and damage to solar captors (2 cases)	24,400			24,400
Theft of outside maintenance equipment	6,000		6,000	
Theft of vehicles	51,000		51,000	
Theft of tools (2 cases)	4,765		4,765	
Theft of technical equipment (3 cases)	27,292		27,292	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department				
Theft of CD burner	283		283	
Theft of cellular telephones (7 cases)	1,886		1,886	
Theft of CPU	1,000		1,000	
Theft of laptop computer (8 cases)	28,679		28,679	
Theft of personal digital assitant	571		571	
Theft of video cassette recorder	199		199	
HEALTH				
Department				
Theft/loss of laptops and computers (10 cases)	37,329			37,329
Theft/loss of laptops and computer equipment (18 cases)	25,760			25,760
Theft/loss of cellular telephone	299			299
Theft/loss of Palm Pilots (4 cases)	1,538			1,538
Theft of a vehicule—Damages	493			493
Theft of a vehicule (Ford Explorer) —Damages	5,000			5,000
Theft/loss of narcotics (11 cases)	3,120		3,120	
Theft/loss of audiovisuals (3 cases)	6,125			6,125
Theft/loss of taxi chit book (2 cases)	650		650	
Theft/loss of two gas cans and a lawnmower	250		250	
Theft/loss of keys to narcotic cupboard	5		5	
Theft/loss of administration equipment	2,000		2,000	
Theft/loss of housekeeping supplies	200		200	
Theft/loss of tuning forks and stethoscopes	1,000		1,000	
Theft/loss of reference book (8 cases)	200		200	
Canadian Institutes of Health Research				
Theft of portable computers (3 cases)	11,145		11,145	
HUMAN RESOURCES DEVELOPMENT				
Department				
NOVA SCOTIA				
Theft of microcomputer	3,986		3,986	
NEW BRUNSWICK				
Vandalism to a Government vehicle (8 cases)	9,988		9,988	
Theft of computers and peripheral equipment (5 cases)	11,993		11,993	
QUEBEC				
Theft of a laptop computer	2,000		2,000	
Theft of microcomputers (5 cases)	10,400		10,400	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
ONTARIO				
Theft of microcomputers (3 cases)	4,400		4,400	
Theft of telephones (4 cases)	1,106		1,106	
Vandalism to building	1,000		500	500
Theft of miscellaneous equipment	280		280	
MANITOBA				
Theft of laptop computer	3,613	2,000	1,613	
Vandalism to Government vehicle	203		203	
SASKATCHEWAN				
Vandalism to Government vehicle	4,400		4,400	
ALBERTA/NORTHWEST TERRITORIES/NUNAVUT				
Theft of Government vehicle	15,000		15,000	
Theft of laptop computers (5 cases)	15,000		15,000	
Theft of desktop computers (3 cases)	10,000		10,000	
Theft of laser printers (2 cases)	8,000		8,000	
BRITISH COLUMBIA / YUKON				
Theft of technical equipment	1,000		1,000	
Theft of cellular phone	250		250	
Theft of microcomputers (4 cases)	6,000		6,000	
Theft of office furniture	45		45	
Theft of appreciation awards	282		282	
Vandalism of Government vehicle (4 cases)	3,755		3,755	
Vandalism to microcomputers (4 cases)	800		800	
Vandalism to building	50		50	
Vandalism to office equipment	45		45	
NATIONAL HEADQUARTERS				
Theft of laptop computers (3 cases)	9,619		9,619	
Theft of computer from residence	2,195		2,195	
Theft of computer equipment (2 cases)	2,592		2,592	
Canada Industrial Relations Board				
Theft of computer laptop and accessories	6,061	4,831	1,230	
Theft of computer laptop and accessories	5,018		5,018	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Theft of laptop computer and handheld computer, Nunavut	4,600		4,600	
Theft of laptop, Yukon	3,999		3,999	
Theft of an all-terrain vehicle, Yukon (2 cases)	13,047		13,047	
Theft of a portable radio, Yukon (2 cases)	1,486		1,486	
Theft of a station radio, Yukon	1,030		1,030	
Theft of Polaroid camera, Yukon	200		200	
Theft of Olympus digital camera, Yukon	1,000		1,000	
Theft of an all-terrain vehicle's helmet, Yukon	400		400	
Theft of 6 pairs of leather gloves, Yukon	60		60	
Theft of digital camera, PGIC	1,599		500	1,099
Theft of Sony digital camera with memory stick and adapter, Manitoba	1,723		1,723	
Theft of a decorative blanket, Saskatchewan	300		300	
Loss of cellular phones, Alberta (4 cases)	873		873	
Theft of laptop computer, Alberta	3,550		3,550	
Theft of CPU Touch computer, BC	1,539		1,539	
Theft of handheld computer, BC	300		300	
Theft of a back pack, BC	100		100	
Theft of a Toshiba laptop computer, BC	3,000		3,000	
Theft of a dictaphone, BC	120		120	
Theft of a comptact disk drive, BC	200		200	
Theft of a floppy disk drive, BC	100		100	
Theft of a cell phone battery charger, BC	50		50	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Theft of a mouse, BC	40		40	
Theft of assured loading ferry tickets, BC	1,500		1,500	
Theft of Toshiba laptop computer, BC	6,200		6,200	
Loss of a Toshiba laptop computer, BC	5,000		5,000	
Loss of IBM laptop computer, BC	4,107		4,107	
Theft of Startac cellular telephone, BC	200		200	
Loss of Startac cellular telephone, BC (2 cases)	350		350	
Loss of hand held computer, BC (3 cases)	1,200		1,200	
Theft of black duffel bag by Briggs & Riley, BC	302		302	
Loss of Canada Art Bank Killer Whale Picture, BC	2,140		2,140	
Theft of cellular telephone, BC	200		200	
Loss of a cellular telephone, NWT	160		160	
Loss of a camera, 2 lenses and 2 filters, NWT	9,200		9,200	
INDUSTRY				
Department				
Theft of laptop computers (9 cases)	38,254		27,387	10,867
Theft of computers (2 cases)	4,390		4,390	
Theft of computer component	300		300	
Theft of computer accessories	165		165	
Theft of laptop, cell phone and accessories	4,130		4,130	
Theft of portable printers (3 cases)	1,440		1,440	
Theft of fax machine	299		299	
Theft of CD writer	460		460	
Theft of scanner	395		395	
Theft of wheeled brief case	190		190	
Theft of oscilloscope	4,430		4,430	
Theft of Blackberry (2 cases)	1,100			1,100
Theft of telephones (2 cases)	300		300	
Theft of cell phone	300		300	
Theft of cell phone accessories	100		100	
Theft of projector	12,710		12,710	
Theft of VCR	300		300	
Theft of taxi booklet	300		300	
Canadian Space Agency				
Theft of computer and equipment (3 cases)	17,750	1,000	16,750	
Theft of head set with equipment	330		330	
Theft of cellular phone	200		200	
National Research Council of Canada				
Theft of microcomputers (2 cases)	15,946		15,946	
Theft of computer monitors (2 cases)	10,632		10,632	
Natural Sciences and Engineering Research Council				
Theft of IBM Thinkpad (2 cases)	6,000		6,000	
Social Sciences and Humanities Research Council				
Theft of a laptop	4,000		4,000	
Theft of a projector	12,000		12,000	
Western Economic Diversification				
Theft of laptop computer	4,150		4,150	
JUSTICE				
Department				
Theft of a digital camera	2,130		2,130	
Theft of computers and related electronic equipment (9 cases)	16,162		16,162	
Theft of a palm pilot	400		400	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
NATIONAL DEFENCE				
Department				
Theft of military kit (1375 cases)	164,286	1,528	162,758	
Theft of transportation equipment (19 cases)	4,450		4,450	
Theft of construction engineering equipment	2,067		2,067	
Theft of machinery (2 cases)	349		349	
Theft of telecommunication equipment	280		280	
Theft of electrical equipment (9 cases)	3,896		3,896	
Theft of technical equipment (11 cases)	6,703		6,703	
Theft of tools (7 cases)	3,366		3,366	
Theft of weapons (13 cases)	631		631	
Theft of military specific equipment (106 cases)	11,698	5	11,693	
Theft of non military specific equipment (134 cases)	25,052	374	24,678	
Theft of computers (2 cases)	10,000		10,000	
Theft of laptops (6 cases)	21,936		21,936	
NATURAL RESOURCES				
Department				
Theft of laptop computers (12 cases)	42,152		42,152	
Theft of Versa notebook and case	6,616		6,616	
Theft of Thinkpad (2 cases)	12,528		12,528	
Theft of Palm Pilot III	300		300	
Theft of PSION Palmtop	888		888	
Theft of CO2 detector	750		750	
Theft of digital camera (2 cases)	2,530		2,530	
Theft of a US Robotics modem	358		358	
Theft of IREX micro surgical scissors	200		200	
Theft of aluminum cylinders	2,000		2,000	
Theft of precious metals	8,000		8,000	
Theft of cellular phone	300		300	
Theft of an off-road vehicle with trailer	8,558		8,558	
Vandalism to four department vehicles	1,545		1,545	
Vandalism to buildings	2,000		2,000	
Vandalism to buildings—Broken window (break-in)	1,333			1,333
Theft of televisions (break-in) (3 cases)	600			600
PRIVY COUNCIL				
Department				
Loss of technical equipment (3 cases)	950		950	
Canadian Centre for Management Development				
Theft of technical equipment (3 cases)	3,000			3,000
Canadian Transportation Accident Investigation and Safety Board				
Theft of a computer as a result of a break-in	1,935		1,935	
Vandalism to Government vehicle	523		523	
Chief Electoral Officer				
Theft of a micro-computer	1,445		1,445	
Commissioner of Official Languages				
Theft of cellular phone	320		320	
Theft of Palm Pilot agenda	534		534	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Damages to building as a result of break-in (3 cases)	16,000		16,000	
Theft of laptop computers (13 cases)	42,765		42,765	
Theft of printer	200		200	
Theft of Palm Pilot (7 cases)	2,563		2,563	
Theft of video card and book	70		70	
Theft of Alnor Flow Hood	3,269		3,269	
Theft of Hewlett Packard business calculator	200		200	
Theft of cellular phone Audiovox	276		276	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Theft of computer, NEC Powermate CT 815	1,900		1,900	
Theft of Palm III C, 1 digital camera	1,600		1,600	
Theft of camera	800		800	
Theft of 1 laptop, 2 calculators, 1 laser printer, 1 Palm Pilot	7,450		7,450	
Theft of 1 LCD Projector, 2 laptops	13,000		13,000	
Theft of HP Jornada 540 series pocket organizer	775		775	
Theft of Targus keyboard attachment	180		180	
Theft of Racel Waltm Word Calculator	700		700	
Theft of Compaq IPAQ Handheld Computer Model	600		600	
Theft of Nortel Meridian Phone 9316CW	250		250	
Theft of Compaq PDA SER# 117697004	700		700	
Theft of 1 hard drive	300		300	
Theft of 1 CPU case and 1 T-10 MidTower ATX	2,227		2,227	
Theft of 1 Zip drive, 1 calculator, 1 wrist rest, 2 computer mouses	550		550	
Theft of 1 printer, and parts (2 cases)	1,232		1,232	
Theft of compact disc	200		200	
Lost pager (2 cases)	260		260	
Theft of LCD Screen (2 cases)	1,800		1,800	
Theft of agent tool kit	50		50	
SOLICITOR GENERAL				
Correctional Service				
Damage due to fire (56 cases)	66,865		66,865	
Damage due to inmate riots (22 cases)	1,546,288		1,546,288	
Theft of asset inventories (64 cases)	128,184	2,204	118,247	7,733
Theft of computers (3 cases)	8,208		8,208	
Theft of automobiles (2 cases)	37,049		37,049	
Theft of supplies (3 cases)	1,400		1,400	
Vandalism of property and equipment (403 cases)	168,931	4,497	163,582	852
Royal Canadian Mounted Police				
Vandalism to Government vehicles	312,937	140,252	2,294	170,391
Willful damage to police vehicles	48,221	12,322	32,982	2,917
Damage to police transport	1,099		1,099	
Damage/loss of equipment	3,446	54	3,392	
Theft of Government property	81,455		81,455	
TRANSPORT				
Department				
Theft of laptop computers (4 cases)	17,489		17,489	
Theft of notebook computers (5 cases)	19,328		19,328	
Theft of a computer	3,000		3,000	
Theft of projectors (3 cases)	11,835		11,835	
Theft of a camcorder	4,620		4,620	
Theft of a digital camera	1,200		1,200	
TREASURY BOARD				
Secretariat				
Theft of microcomputers (2 cases)	4,640		4,640	
VETERANS AFFAIRS				
Department				
Veterans Affairs Program				
Theft of Palm Pilot	249		249	
Theft of laptop computer (3 cases)	11,655		11,655	
Theft of desktop CPU	1,918		1,918	
Theft of video camera	300		300	
Theft of two tires	100		100	
Theft of three boxes of carpet tiles	510		510	
	4,475,495	183,584	3,954,440	337,471

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2001-2002

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
AGRICULTURE AND AGRI-FOOD				
Department				
Damage to Government vehicle (9 cases)	28,934		28,934	
Damage to Government vehicle in an accident (2 cases)	2,161	226	1,935	
Damage to Government vehicle in an accident—repair	8,749		8,749	
Canadian Food Inspection Agency				
Loss of microcomputer due to fire	2,390		2,390	
Loss of incubator due to fire	1,000		1,000	
Damage to Government vehicle in an accident (23 cases)	50,369		45,373	4,996
CANADA CUSTOMS AND REVENUE AGENCY				
Damage to vehicle (51 cases)	117,375	15,009	90,375	11,991
CANADIAN HERITAGE				
Parks Canada Agency				
Loss of camera	1,200		1,200	
Damage to Government vehicle (4 cases)	16,250		16,250	
Loss of material and equipment (2 cases)	1,285		1,285	
Damage to material and equipment (2 cases)	485		485	
Damage to door in Visitor's Center	117		117	
Storm damage causing trees and debris in roads	1,325		1,325	
Fire at campground kiosk	9,500		9,500	
Status of Women—Office of the Co-ordinator				
Damage to computer monitor due to flooding	330		330	
CITIZENSHIP AND IMMIGRATION				
Department				
Loss of mobile radios (7 cases)	8,229		8,229	
ENVIRONMENT				
Department				
Damage to Government vehicles due to accidents (17 cases)	54,216		52,422	1,794
Damage to technical equipment (49 cases)	176,188		176,188	
Damage to microcomputers and related equipment (62 cases)	116,073		116,073	
FINANCE				
Auditor General				
Loss of microcomputers due to broken water sprinkler	4,453		4,453	
Loss of computer monitors due to broken water sprinkler	826		826	
Loss of facsimilie due to broken water sprinkler	1,995		1,995	
Financial Transactions and Reports Analysis Centre of Canada				
Loss of cellular phones (2 cases)	419		419	
Loss of blackberry	549		549	
FISHERIES AND OCEANS				
Damage to Government vehicles (79 cases)	192,351	9,137	158,514	24,700
Damage to property—lighthouse	200		200	
Damage to trawl and forklift	1,485		1,485	
Damage to computer	599		599	
Loss of boat Smokercraft	1,425		1,425	
Loss of equipment (5 cases)	4,213		2,613	1,600
Loss of Jerome Mercury Analyser	17,000		17,000	
Loss of rader at sea	10,700			10,700
Loss of DAPS receiver	5,360			5,360

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Loss of echo sounder	27,000			27,000
Loss of GPS receiver	4,280			4,280
Loss of hydraulic generator	1,050			1,050
Loss of portable computers (2 cases)	8,210			8,210
Loss of computer screen	2,100			2,100
HUMAN RESOURCES DEVELOPMENT				
Department				
NOVA SCOTIA				
Damage to Government vehicle due to accidents (3 cases)	13,501	5,595	7,329	577
QUEBEC				
Loss of a cellular phone	150		150	
Damage to telephone system due to lightning	325		325	
ONTARIO				
Damage to computer equipment due to flooding	7,200		7,200	
Loss of radio	1,098		1,098	
MANITOBA				
Loss of printer due to water leakage	1,100		1,100	
BRITISH COLUMBIA / YUKON				
Damage to Government vehicle due to accident	406		406	
Damage to cellular phone	200		200	
NATIONAL HEADQUARTERS				
Loss of computer and peripheral equipment due to fire	3,863		3,863	
Loss of cellular phones (3 cases)	1,877		1,877	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Damage to Government vehicle due to an accident, Nunavut	8,336			8,336
Damage to Government vehicle due to an accident, Atlantic (3 cases)	26,716	26,716		
Damage to Government vehicle, Saskatchewan (2 cases)	6,895		6,895	
Damage beyone economic repair of a Startac cellular phone, BC	200		200	
INDUSTRY				
Department				
Damage to Government vehicle following accident (7 cases)	4,725	2,484	2,241	
Scanner dropped by employee	6,000		6,000	
Economic Development Agency of Canada for the Regions of Quebec				
Loss of laptop	3,645		3,645	
Western Economic Diversification				
Loss of laptop computer	7,046		7,046	
Loss of cellular phones (2 cases)	348		348	
JUSTICE				
Supreme Court of Canada				
Damage to Government vehicle in an accident (2 cases)	4,016		4,016	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
NATIONAL DEFENCE				
Department				
Loss or damage to military kit (2602 cases)	82,061	549	81,512	
Loss or damage to transportation equipment (68 cases)	58,306	4,004	54,302	
Damage to construction engineering equipment	6		6	
Loss or damage to machinery (9 cases)	57,281		57,281	
Loss or damage to telecommunication equipment (152 cases)	31,724		31,724	
Loss or damage to electrical equipment (16 cases)	61,145		61,145	
Loss or damage to technical equipment (58 cases)	73,949		73,949	
Loss or damage to tools (87 cases)	22,538		22,538	
Loss of weapons (46 cases)	19,273		19,273	
Loss or damage to military specific equipment (158 cases)	14,815		14,815	
Loss or damage to non military specific equipment (1668 cases)	14,303		14,303	
Loss or damage to computers (40 cases)	4,822		4,822	
Loss or damage to laptops (2 cases)	7,498		7,498	
NATURAL RESOURCES				
Department				
Damage to equipment due to extreme weather conditions in the High Arctic—				
Steel tanks (2 cases)	4,400		4,400	
Antenna towers (2 cases)	2,200		2,200	
Accidental destruction of cellular phone	150		150	
PRIVY COUNCIL				
Canadian Transportation Accident Investigation and Safety Board				
Damage to furniture due to flooding in Winnipeg office	8,038		8,038	
Damage to Government vehicle	675		675	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
15-pound block smashed three (3) tiles and bent two (2) ceiling tile supports, 330 Gare du Palais, Que	50		50	
Fire on roof, Learning Centre, Rigaud, Que	125,000		125,000	
Major fire on the roof, 715 Peel, Que	1,200,000		1,200,000	
SOLICITOR GENERAL				
Correctional Service				
Damage due to water pipe break (2 cases)	6,440		6,440	
Damage due to acts of nature (2 cases)	56,948		56,948	
Damage following motor vehicle accident (42 cases)	104,045	9,593	91,797	2,655
Damage to property and equipment (28 cases)	40,028		40,028	
Loss of asset inventories (4 cases)	2,940		2,940	
Royal Canadian Mounted Police				
Damage to RCMP vehicles (accidents)	1,296,339	377,256	643,545	275,538
Damage to property/equipment	389,980		38,230	351,750
Damage/loss of equipment	84,553	1,919	58,430	24,204
TRANSPORT				
Department				
Damage to a computer notebook	3,500		3,500	
Damage to a cellular telephone	352		352	
Damage to vehicles (2 cases)	15,537		15,537	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
VETERANS AFFAIRS				
Department				
Veterans Affairs Program				
Loss of cellular telephones (3 cases)	600		600	
Loss of Palm Pilot	199		199	
Damage to CD ROM drive	154		154	
Loss of access cards (3 cases)	300		300	
	4,768,187	452,488	3,548,858	766,841

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
CANADA CUSTOMS AND REVENUE AGENCY						
Employee collaborated with three taxpayers (non-employees) to create four fraudulent tax refunds	1996-97	40,323	39,947	376		
Fraudulent overtime claims (2 cases)	1997-98	133,792	82,517	4	45,000	6,271
Issuance of fraudulent tax refunds by employees	2000-2001	518,904	58,553	46,014	43,087	371,250
Misrepresentation by employee in the acquisition of computer equipment	2000-2001	23,738		45		23,693
Damage to vehicle (37 cases)	2000-2001	105,050	13,118	1,140	90,792	
CANADIAN HERITAGE						
Canadian Film Development Corporation						
Theft of petty cash	1999-2000	687				687
National Film Board						
Fraudulent submission of supplier's invoices for payment	1990-91	109,703	59,849		49,854	
Theft of receipts at the videocassette library in Montreal	1992-93	8,176	7,527		649	
Theft of television/video-cassette recorder	1997-98	1,021			1,021	
Parks Canada Agency						
Vandalism to buildings (42 cases)	2000-2001	17,060			300	16,760
Missing grates on bridge (3 cases)	2000-2001	525			300	225
Broken road sign (4 cases)	2000-2001	906			325	581
Damage to Government vehicle (3 cases)	2000-2001	9,565			500	9,065
Theft of life ring	2000-2001	60				60
Vehicle accident (4 cases)	2000-2001	2,066	618		200	1,248
Damage to animal fences (7 cases)	2000-2001	4,319	3,669			650
Damage to alarm system due to lightning storm (2 cases)	2000-2001	840				840
Damage to building caused by motor vehicle[(1)]	1999-2000	1,372			346[(1)]	1,026[(1)]
Status of Women—Office of the Co-ordinator						
Theft of a laptop computer (2 cases)	2000-2001	9,460			9,460	
CITIZENSHIP AND IMMIGRATION						
Department						
Loss of revenue, Ontario Region	2000-2001	10,063			10,063	
Cashier shortage	1999-2000	3,092[(1)]		20	3,072	
ENVIRONMENT						
Department						
Misuse of Government mastercard and authorized use of ARI card	1997-98	7,400				7,400
Misappropriation of receipts by a term employee	2000-2001	8,780	5,274			3,506
Theft of vehicles and trailers (5 cases)	2000-2001	30,147			20,147	10,000
Fraudulent use of credit cards	2000-2001	6,859[(1)]	2,654	404	3,801	
FISHERIES AND OCEANS						
Damage to Government vehicles (25 cases)	1999-2000	35,630			26,130	9,500
Items lost at sea (15 cases)	1999-2000	122,212			106,912	15,300
Theft of computer and computer equipment (9 cases)	1999-2000	44,070	1,000		29,070	14,000
Theft of a boat and boating equipment	1999-2000	800				800
Theft of vehicle and vehicle parts (3 cases)	1999-2000	4,300			2,000	2,300
Damage to a boat	1999-2000	1,500				1,500
Damage to vehicle and vehicle parts	1999-2000	5,000				5,000
Theft of computer and computer equipment (12 cases)	2000-2001	57,399			52,899	4,500
Theft of digital cameras (5 cases)	2000-2001	10,990			9,390	1,600
Damage to Crown vehicles (35 cases)	2000-2001	82,111			81,375	736
Fraudulent use of credit card	2000-2001	21,899		211[(1)]		21,688

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA — Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department						
Theft of immigration, mission visa/consular funds	1994-95	176,857				176,857
Theft of immigration funds	1999-2000	300				300
Theft of mission funds	1996-97	55,728	5,393		18,835	31,500
Theft of mission funds	1997-98	454,824	1,451		373	453,000
Theft of mission funds	1999-2000	283,022				283,022
Theft of mission funds (3 cases)	2000-2001	935,794			85,794	850,000
Fire in Canadian Embassy, Caracas, Venezuela	1997-98	4,000,000			4,000,000	
Fraudulent claim for salary-related benefits	1998-99	18,084	13,084	5,000		
Fraudulent claim for payment by an employee	1999-2000	104,264	48,970			55,294
Loss of change floats at the Edmonton Regional Office	1999-2000	50			50	
Net cashier shortages/overages	1999-2000	4,862			4,862	
HEALTH						
Department						
Theft of computers (3 cases)	1998-99	15,363			2,100	13,263
Theft of cellular phone	1998-99	955				955
Damage to Government vehicles following accident (5 cases)	1999-2000	33,517			7,879	25,638
Destruction of medical vaccines due to refrigeration failure	1999-2000	47,841				47,841
HUMAN RESOURCES DEVELOPMENT						
Department						
Falsification of documents to permit a third party to receive contributions through the Job Development Program, Quebec CEC	1994-95	11,960	1,050	2,228		8,682
Misappropriation of Community Industrial Training Committees (CITC) funds by project co-ordinator of North Shore of Superior	1994-95	53,190	22,690	500		30,000
Fraudulent claims for benefits:						
Employment Insurance Benefits	1996-97	143,199,640	108,110,365	4,140,484	6,759,928	24,188,863
Employment Insurance Benefits	1997-98	139,711,649	99,145,197	4,829,850	6,128,094	29,608,508
Employment Insurance Benefits	1998-99	156,186,404	96,451,422	7,205,195	8,680,197	43,849,590
Employment Insurance Benefits	1999-2000	120,404,240	63,616,129	13,723,020	6,248,839	36,816,252
Employment Insurance Benefits	2000-2001	120,790,146	33,710,061	29,285,915	4,278,609	53,515,561
Family Allowances	1988-89	120,284	56,190	600	61,849	1,645
Family Allowances	1989-90	95,663	49,060		36,688	9,915
Family Allowances	1990-91	32,464	14,722	50	16,377	1,315
Family Allowances	1991-92	73,703	25,689		42,967	5,047
Family Allowances	1992-93	46,804	20,884	225	23,691	2,004
Family Allowances	1993-94	156,746	34,282	300	104,310	17,854
Family Allowances	1994-95	3,690	2,039			1,651
Old Age Security	1987-88	339,615	239,874 (1)	10,992	35,501	53,248
Old Age Security	1988-89	1,044,068	555,836 (1)	20,941	167,784	299,507
Old Age Security	1989-90	721,089	246,384		115,963	358,742
Old Age Security	1990-91	639,880	309,069	5,252	101,715	223,844
Old Age Security	1991-92	617,627	169,644	6,696	293,055	148,232
Old Age Security	1992-93	1,074,363 (1)	305,185 (1)	1,334	273,443	494,401
Old Age Security	1993-94	353,743	166,376	13,589	70,815	102,963
Old Age Security	1994-95	1,226,335 (1)	286,589	32,514	618,615	288,617
Old Age Security	1995-96	839,522	327,793 (1)	31,200	110,357	370,172
Old Age Security	1996-97	475,078	88,675 (1)	22,883	1,836	361,684
Old Age Security	1997-98	659,829	80,442	9,026	164,472	405,889
Old Age Security	1998-99	980,863 (1)	178,572 (1)	69,785	76,595	655,911
Old Age Security	1999-2000	545,355 (1)	26,790	9,266	96,881	412,418

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA — Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
Old Age Security	2000-2001	946,304 (1)	20,692 (1)	38,921		886,691
Canada Pension Plan	1986-87	7,040	6,956			84
Canada Pension Plan	1987-88	8,978	5,383			3,595
Canada Pension Plan	1989-90	240,552	145,896		71,507	23,149
Canada Pension Plan	1990-91	1,105,864	604,304 (1)	12,017	151,786	337,757
Canada Pension Plan	1991-92	437,731	150,921 (1)	10,041		276,769
Canada Pension Plan	1992-93	1,320,231 (1)	590,147 (1)	44,108	98,411	587,565
Canada Pension Plan	1993-94	765,586	262,019 (1)	30,143	45,489	427,935
Canada Pension Plan	1994-95	552,710	145,859 (1)	9,571	65,956	331,324
Canada Pension Plan	1995-96	798,814	308,642 (1)	24,433	1,968	463,771
Canada Pension Plan	1996-97	283,263	61,578 (1)	20,565		201,120
Canada Pension Plan	1997-98	1,815,162 (1)	376,776 (1)	53,000	16,941	1,368,445
Canada Pension Plan	1998-99	895,799 (1)	109,006 (1)	74,227		712,566
Canada Pension Plan	1999-2000	1,103,218 (1)	42,394 (1)	123,461	17,262	920,101
Canada Pension Plan	2000-2001	1,452,737 (1)	10,000	74,021		1,368,716
Fraudulent travel claim at Newfoundland	1999-2000	2,600	1,000	1,200		400
Fraudulent cheques issued by an employee, National Headquarters region	1997-98	186,158	17,260	1,621		167,277
Damage to technical equipment due to flooding, Alberta	2000-2001	13,298			13,298	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Fraudulent claims for social assistance payment, Saskatchewan region	1987-88	20,784	14,299	855		5,630
Fraudulent claims for social assistance payment, Saskatchewan region	1988-89	5,170	1,000		1,170	3,000
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1992-93	19,196	5,175		2,581	11,440
Fraudulent claims for social assistance payment, Saskatchewan region (6 cases)	1993-94	27,752	4,291		4,134	19,327
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1994-95	8,495	1,352		888	6,255
Theft of credit card and taxi chits, HQ	1995-96	100			100	
Alteration of payments, Manitoba region	1996-97	27,545				27,545
Government vehicle burned, Atlantic region	1997-98	17,930				17,930
Theft of cellular phone, Saskatchewan	1997-98	501			301	200
Education funding fraud, Saskatchewan	1999-2000	2,710	100			2,610
Theft of computer equipment, HQ	1999-2000	5,300				5,300
Theft of a credit card and taxi chits, HQ	1999-2000	100				100
Theft of laptops, HQ (7 cases)	1999-2000	40,528	10,974			29,554
Distorted or falsified grants and contributions requests related to social services program, Quebec	2000-2001	5,000,000			5,000,000	(1)
Distorted or falsified grants and contributions requests related to social assistance program, Quebec	2000-2001	44,000				44,000
Theft of cell phone from a Government vehicle, Atlantic	2000-2001	149			149	
Theft of laptop computer from a private residence, Atlantic	2000-2001	3,100			3,100	
Theft of a laptop computer, Saskatchewan (2 cases)	2000-2001	10,500	1,500		9,000	
Loss of a notebook with power adapter, PCMCIA card, NIC and modem adapters, external mouse and carrying bag, Manitoba	2000-2001	3,999				3,999
INDUSTRY						
Department						
Theft of laptop computer, projector, case and a cellular phone	1997-98	18,630	13,033		5,597	
Theft of petty cash (4 cases)	1998-99	925			925	
Damage to Government vehicle following accident	1998-99	700			700	

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA — Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
Canadian Space Agency						
Theft of two laptops and equipment	2000-2001	8,170			5,865	2,305
Economic Development Agency of Canada for the Regions of Quebec						
False or fraudulent claims for grants and contributions	2000-2001	2,422,077	835,923	176,588	270,980	1,138,586
NATIONAL DEFENCE						
Department						
Misappropriation of funds from a standing advance at CFB Det. Sydney	1996-97	17,074				17,074
Misappropriation of funds from a standing advance at CFB Halifax (3 cases)	1997-98	18,423	12,517			5,906
Misappropriation of funds from a standing advance at 15 Wing Moose Jaw	1997-98	29,109			8,018	21,091
Theft of cash from a standing advance at RCSE St Jean	1997-98	7,000			7,000	
Misappropriation of funds from a standing advance, CTCHQ Gagetown	2000-2001	1,098				1,098
Misappropriation of funds from a Military Police local budget, CFSU (Ottawa)	2000-2001	62,334				62,334
Theft of funds in an accountable advance at CFB Montreal	1997-98	21,129			21,129	
Unauthorized payment of damage to private property by a standing advance holder at CCSFOR Velika Kladusa	1999-2000	1,096			1,096	
Theft of cash from a standing advance, break and enter at CFB Valcartier	1999-2000	968				968
Misappropriation of funds from the Receiver Revenue accountant RGDF Shearwater	1999-2000	5,130				5,130
Theft of funds from the ship's pay office safe at HMCS Montreal	1999-2000	32,498				32,498
Discrepancy in a standing advance at CFSU Ottawa	1999-2000	557 (1)			557	
Discrepancy in a standing advance at Communications Regiment in Toronto	1999-2000	964				964
Cash shortage in an advance returned to the cashier at 14 Wing Greenwood	1999-2000	1,689				1,689
Fraudulent travel duty allowances held by the cashier at 22 Wing North Bay	1999-2000	23,527			9,797	13,730
Fraudulent claims, cashing of cheques and receipt of pay at CFSU Ottawa	1999-2000	91,352				91,352
Missing funds from the cashier deposit, CFB Shilo	2000-2001	400			400	
Discrepancy in accountable advance, CFB Borden	2000-2001	962		962		
Discrepancy in money held by cashier, HMCS Preserver	2000-2001	2,003				2,003
Misappropriation of funds from a standing advance, 4 Wing Cold Lake	2000-2001	1,361				1,361
Theft of revenue from meal sales, CFB Borden (2 cases)	2000-2001	81	41	40		
Discrepancy in money held by cashier, TC Wainwright	2000-2001	200		200		
Discrepancy in money held by cashier, CCUNDOF Ziouani	2000-2001	37			37	
Discrepancy in money held by cashier, CFSU Ottawa	2000-2001	100			100	
Discrepancy in a standing advance, CTCHQ Gagetown	2000-2001	6,100				6,100
Discrepancy in a standing advance, 17 Wing Winnipeg	2000-2001	394				394
Discrepancy in money held by cashier, CFSU (E) Ramstein	2000-2001	1,024 (1)			1,024	
Discrepancy in money held by cashier, USS Valcartier	2000-2001	435			435	
Cashier shortages. The cause could not be determined (possible human error or lost vouchers)	2000-2001	1,320			1,320	

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA — Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
NATURAL RESOURCES						
Department						
Loss due to unauthorized use of Government acquisition cards (2 cases)	1996-97	12,745	4,259		8,486	
Theft of laptop computer (3 cases)	2000-2001	12,434			12,434	
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department						
Theft of VCRs	1998-99	1,724				1,724
Theft of various office supplies	1998-99	3,495			3,147	348
Receiver General — Cheque Redemption Control Directorate						
Foreign accounts— False endorsements	1996-97	167,797	134,924			32,873
SOLICITOR GENERAL						
Correctional Service						
Damage due to inmate riot	1996-97	1,496,873	22,875		1,473,998	
Damage due to inmate riot (10 cases)	1999-2000	440,656	179		440,477	
Vandalism of property and equipment by inmates (315 cases)	1997-98	229,813	6,568		223,245	
Theft of canteen stock (3 cases)	1998-99	3,816			3,816	
Fraudulent inmate time sheets for salary	1999-2000	6,645	4,615		2,030	
Damage due to fire (78 cases)	1999-2000	133,899			133,899	
Theft of canteen inventories (6 cases)	1999-2000	16,710	2,500		14,210	
Vandalism of property and equipment (241 cases)	1999-2000	56,317	13,883		42,434	
Vandalism of property and equipment (775 cases)	2000-2001	163,177	13,049		150,128	
Loss of cheques (2 cases)	2000-2001	178			178	
Fraudulent reports	2000-2001	1,929	708		1,221	
Royal Canadian Mounted Police						
Loss of fine money (2 cases)	1995-96	638			138	500
Vandalism to police vehicles	1995-96	31,945	5,702		26,243	
Loss of monies (fine, advance)	1996-97	5,400				5,400
Theft of monies (fine, certificate)	1996-97	4,595	4,264		331	
Damage to vehicles	1996-97	86,537	16,042		68,018	2,477
Damage to vehicles (police car and snowmobile)	1996-97	1,374,921	274,958		1,099,963	
Damage to Government vehicle following accident (491 cases)	1997-98	1,241,898	441,409		800,489	
Wilful damage to Government equipment	1998-99	12,248	490		858	10,900
Loss of equipment	1998-99	5,500	2,500		3,000	
Damage to police vehicles due to accident	1998-99	1,062,783	185,283		874,497	3,003
Damage to police vehicles	1998-99	13,234	1,349		8,229	3,656
Wilful damage to police vehicles	1997-98	352,708	58,538	353	279,182	14,635
Wilful damage to police vehicles	1998-99	169,929	45,984		123,513	432
Wilful damage to police vehicles	1999-2000	121,289	8,251	200	97,128	15,710
Wilful damage to police vehicles	2000-2001	6,690	553		3,251	2,886
Property damage	1999-2000	7,506	1,413		3,690	2,403
Damage to police transport	1999-2000	256,329	49,891		179,621	26,817
Damage to police transport	2000-2001	71,593	17,444		22,696	31,453
Damage/loss of equipment (2 cases)	1999-2000	27,089	541		26,548	
Damage/loss of equipment	2000-2001	6,850			6,600	250
Theft of Government property	1999-2000	21,688			19,523	2,165
Theft of Government property	2000-2001	54,331			39,183	15,148
Damage to RCMP vehicles due to accidents	1999-2000	901,108	151,632		559,524	189,952
Damage to RCMP vehicles (accidents)	2000-2001	1,348,510	228,464	86,166	948,444	85,436
Damage to property/equipment	2000-2001	63,150			58,150	5,000

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA — Concluded*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
TRANSPORT						
Department						
Misappropriation of public funds through alteration of deposit slips	1962-63	42,806	21,123 (1)	750		20,933
Misappropriation of cash collected from parking meters	1999-2000	22,594	22,594 (1)			
Damage to Hopper Cars as a result of accident (118 cases)	2000-2001	5,200,243	2,190,269 (1)		3,009,974	
VETERANS AFFAIRS						
Department						
Veterans Affairs Program						
Misappropriation of public funds by an employee	1988-89	69,414	47,624			21,790
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1989-90	39,912	5,250	300		34,362
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1991-92	27,133	19,100	1,313		6,720
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1992-93	97,218	9,980	1,800		85,438
False or fraudulent claims for War Veterans Allowance benefits	1993-94	25,890	7,011			18,879
False or fraudulent claims for War Veterans Allowance benefits (1)	1994-95	23,022 (1)	10,900 (1)	1,200		10,922
False or fraudulent claims for War Veterans Allowance benefits	1995-96	61,330	920	150		60,260
False or fraudulent claims for War Veterans Allowance benefits	1997-98	60,456				60,456
False or fraudulent claims for War Veterans Allowance benefits	1998-99	64,174				64,174
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1999-2000	107,828	12,459	135		95,234
Fraudulent endorsement of disability pension cheques cashed following death of payee	1993-94	102,991	3,150	1,500		98,341
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)(1)	1995-96	52,440 (1)	19,289			33,151
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)(1)	1996-97	21,006 (1)	7,920 (1)	1,560		11,526
Fraudulent endorsement of disability pension cheques cashed following death of payee(1)	1997-98	18,952 (1)	3,900	2,250		12,802
Forged or fraudulent endorsement of disability pension cheques cashed following death of payee (3 cases)(1)	1999-2000	76,969 (1)		10,049		66,920
Misappropriation of administered account by an employee	1999-2000	22,013	17,468	2,000		2,545
Theft of petty cash	2000-2001	220				220
Theft of sound equipment, mixer, amplifier and CD player	2000-2001	1,765			1,765	
Theft of security access card	2000-2001	100			100	
		734,063,154	412,440,896	60,280,759	55,824,549	205,516,950

(1) Amends previous year's *Public Accounts of Canada*.

SECTION 4

2001-2002

PUBLIC ACCOUNTS OF CANADA

Accounts Receivable

CONTENTS

Page

Statement of accounts receivable for tax revenues 4.2

Statement of accounts receivable for tax revenues

In accordance with its accounting policies, the Government generally reports tax revenues in the year in which they are received. Amounts representing billed and uncollected, or unbilled and accrued financial claims arising from amounts owed for self-assessed taxes are not recorded as accounts receivable in the accounts of Canada, nor are they reported as assets on the Statement of Assets and Liabilities. These amounts are controlled through memorandum accounts maintained by Government bodies.

In the following table, the column External accounts receivable represents tax revenues receivable from outside the Government. Tax revenues do not include amounts for assessed taxes, which are being formally disputed by taxpayers. The column Allowance for doubtful accounts relates to the total tax revenues receivable scheduled for write-off or forgiveness; plus an allowance for doubtful accounts based on the best estimate of amounts which may not be collected.

Accounts receivable written-off or forgiven are included in Section 3 of this volume (Statement of debts, obligations and claims written-off or forgiven).

Accounts receivable for non-tax revenues and revenues netted against expenditures are recorded in the accounts of Canada and reported as an asset in the Statement of Assets and Liabilities. Details of the balances for these accounts receivable are included in Section 7 of Volume I.

STATEMENT OF ACCOUNTS RECEIVABLE FOR TAX REVENUES AS AT MARCH 31

(in thousands of dollars)

	2002			2001
Categories of accounts receivable for tax revenues	External accounts receivable	Allowance for doubtful accounts	Net accounts receivable	Net accounts receivable
Tax revenues receivable—				
Income tax—				
Personal	8,524,822	680,501	7,844,321	6,730,754
Corporation	2,622,315	122,888	2,499,428	2,017,256
Non-resident	511,227	59,302	451,925	374,273
Other income tax revenues	170,862	48,665	122,196	55,778
	11,829,226	911,356	10,917,870	9,178,061
Employment insurance premiums	177,348	20,572	156,775	156,489
Other taxes and duties—				
Goods and services tax	3,688,148	368,815	3,319,334	3,159,863
Customs import duties	89,895	8,989	80,905	103,060
Other excise taxes and duties	128,940	12,894	116,046	144,125
Miscellaneous	294	186	100	100
Energy taxes	2,965	2,924	41	38
	3,910,242	393,808	3,516,426	3,407,186
Total tax revenues receivable	15,916,816	1,325,736	14,591,071	12,741,736

SECTION 5

2001-2002

PUBLIC ACCOUNTS OF CANADA

Professional and Special Services

CONTENTS

Page

Professional and special services.......................... 5.2

PROFESSIONAL AND SPECIAL SERVICES

The following statement presents the total amount spent in the current fiscal year for each main classification of services allocated by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

PROFESSIONAL AND SPECIAL SERVICES

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
AGRICULTURE AND AGRI-FOOD						
Department	405,105	2,121,752	56,369	3,878,453	719,500	4,816,287
Canadian Dairy Commission	49,766			44,223	89,617	70,657
Canadian Food Inspection Agency	56,889	294,547	35,672	792,453	(187,995)	1,054,860
Canadian Grain Commission	22,043		17,288			60,589
	533,803	**2,416,299**	**109,329**	**4,715,129**	**621,122**	**6,002,393**
CANADA CUSTOMS AND REVENUE AGENCY	**4,710,322**	**54,230**	**1,545,890**	**44,922,699**	**8,089,433**	**9,084,036**
CANADIAN HERITAGE						
Department	528,827	437,872		5,161,712	82,809	3,888,228
Canadian Radio-television and Telecommunications Commission				503,221	23,250	311,987
National Archives of Canada	69,010	76,546		270,353		1,052,413
National Battlefields Commission		10,523		8,025	19,404	603
National Film Board	49,200	7,831,701		732,968	11,938	
National Library	17,212	1,351				992,708
Parks Canada Agency	123,047	21,925,897		991,485	484,040	6,253,539
Public Service Commission			38,192	1,651,414	12,562	1,314,760
Status of Women—Office of the Co-ordinator	60,628			41,209	3,685	247,236
	847,924	**30,283,890**	**38,192**	**9,360,387**	**637,688**	**14,061,474**
CITIZENSHIP AND IMMIGRATION						
Department	829,785		71,925,476	20,845,568	2,101,430	9,708,735
Immigration and Refugee Board of Canada	3,462			2,712,387	62,945	244,272
	833,247		**71,925,476**	**23,557,955**	**2,164,375**	**9,953,007**

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format, at the following URL address: http://www.pwgsc.gc.ca/recgen/text/pub-acc-e.html or can be obtained on request by completing the Unpublished Information Request Form included at the beginning of this volume or by contacting Public Works and Government Services Canada at (819) 956-8551. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount spent for each main classification of services; and,
- a detailed listing, for each main classification of services, of the payments (i.e. cash payments and accrued charges) to one individual or one organization aggregating to $100,000 or over. This detail includes the name and location of the payee, together with the total amount paid.

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
1,390,683	1,054,279	2,372,345	4,179,570	33,782,652	34,311,146	574,216	89,662,357
	11,750	45,977	43,882	4,880	215,315	49,353	625,420
508,435	10,769,670	1,396,579	1,555,115	8,371,320	13,616,878	1,348,711	39,613,134
	47,026	188,369	203,474	279,297	739,809		1,557,895
1,899,118	**11,882,725**	**4,003,270**	**5,982,041**	**42,438,149**	**48,883,148**	**1,972,280**	**131,458,806**
11,705,859	**3,126,503**	**5,293,181**	**20,801,496**	**27,389,888**	**39,474,090**		**176,197,627**
8,814	6,728	2,267,119	1,847,287	933,412	40,342,604		55,505,412
102,789		283,826	298,647	47,107	1,730,415		3,301,242
1,313,048		200,561	415,756	1,655,802	3,214,841		8,268,330
240,769		18,739	3,221	362	277,859		579,505
271,320		262,401	265,274		3,928,580		13,353,382
		198,148	309,884	1,142,231	1,376,880		4,038,414
1,605,747	3,629,286	1,728,805	2,642,424	4,186,761	26,664,765		70,235,796
83,341		378,013	5,975,479	184,618	7,737,618		17,375,997
3,214		79,229	89,798	7,688	1,779,085		2,311,772
3,629,042	**3,636,014**	**5,416,841**	**11,847,770**	**8,157,981**	**87,052,647**		**174,969,850**
9,352,585		1,307,274	4,616,326	3,377,235	20,317,785	629,337	145,011,536
166,950		328,231	340,101	138,151	12,005,037		16,001,536
9,519,535		**1,635,505**	**4,956,427**	**3,515,386**	**32,322,822**	**629,337**	**161,013,072**

PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
ENVIRONMENT						
Department	63,923	1,467,786	243,513	2,265,240	3,150,614	21,541,021
Canadian Environmental Assessment Agency		4,809	2,832	446,018	60,915	321,214
	63,923	**1,472,595**	**246,345**	**2,711,258**	**3,211,529**	**21,862,235**
FINANCE						
Department						
Economic, Social and Financial Policies Program	20,624			906,416	996,657	3,211,283
Auditor General	760,496			802,351	11,452	122,802
Canadian International Trade Tribunal				87,434	58,437	87,355
Financial Consumer Agency of Canada				805,732		15,269
Financial Transactions and Reports Analysis Centre of Canada	26,821	97,174		2,178,589	285,430	99,305
Office of the Superintendent of Financial Institutions				411,000		290,897
	807,941	**97,174**		**5,191,522**	**1,351,976**	**3,826,911**
FISHERIES AND OCEANS	**339,110**	**14,573,883**	**297,791**	**16,356,014**	**4,340,405**	**19,811,374**
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	210,573	3,334,615	147,768	21,042,082	17,059,821	14,435,565
Canadian International Development Agency	8,373	341,266	3,584		132,433	16,573,302
International Joint Commission				46,442		114,377
NAFTA Secretariat, Canadian Section				1,700	191,999	
Northern Pipeline Agency	25,636					58,088
	244,582	**3,675,881**	**151,352**	**21,090,224**	**17,384,253**	**31,181,332**
GOVERNOR GENERAL				**59,029**	**347**	**606,956**
HEALTH						
Department	2,204,108	552,465	189,391,923	14,826,640	5,493,945	20,974,249
Canadian Institutes of Health Research			1,675	2,538,297	16,090	123,340
Hazardous Materials Information Review Commission					37,202	21,287
Patented Medicine Prices Review Board		4,345		2,750	30,009	27,389
	2,204,108	**556,810**	**189,393,598**	**17,367,687**	**5,577,247**	**21,146,265**

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
1,475,838	26,589,938	1,999,321	4,957,828	7,673,717	50,229,418	68,672	121,726,829
		52,842	121,344	39,719	1,127,447		2,177,140
1,475,838	**26,589,938**	**2,052,163**	**5,079,172**	**7,713,436**	**51,356,865**	**68,672**	**123,903,969**
1,161,612		1,330,526	1,375,056	258,713	5,523,939		14,784,826
132,516		502,177	235,945	422,445	4,178,094		7,168,278
		29,481	56,826		239,483		559,016
		7,002	11,495	12	621,894		1,461,404
23,073		122,612	464,861	61,512	2,108,667		5,468,044
		611,963	1,040,317	55	2,548,182	12,850	4,915,264
1,317,201		**2,603,761**	**3,184,500**	**742,737**	**15,220,259**	**12,850**	**34,356,832**
5,855,587	**23,373,914**	**2,833,877**	**10,003,837**	**64,699,553**	**45,159,722**		**207,645,067**
20,354,258	4,954	16,069,206	7,851,454	32,749,959	64,646,067	249,740	198,156,062
		963,528	2,684,877	1,027,357	9,501,274		31,235,994
13,464	60,136	39,891	35,816	17,992	2,875,069		3,203,187
		24,161	27,059		419,037		663,956
		1,120	1,489	26,691	10,052		123,076
20,367,722	**65,090**	**17,097,906**	**10,600,695**	**33,821,999**	**77,451,499**	**249,740**	**233,382,275**
		39,809	**65,342**	**230,230**	**1,133,455**		**2,135,168**
1,805,309	10,262,254	22,879,291	7,148,998	4,340,525	120,312,932		400,192,639
6,924		212,338	233,519	2,714	5,697,700		8,832,597
		10,091	70,194	5,384	187,365		331,523
	73,441	40,095	35,236	45	219,202		432,512
1,812,233	**10,335,695**	**23,141,815**	**7,487,946**	**4,348,668**	**126,417,199**		**409,789,271**

PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
HUMAN RESOURCES DEVELOPMENT						
Department	7,201,950	7,998	10,839,217	53,514,278	6,195,573	65,215,138
Canada Industrial Relations Board			2,816	62,499	70,793	56,446
Canadian Artists and Producers Professional Relations Tribunal				18,810		47,960
Canadian Centre for Occupational Health and Safety						8,160
	7,201,950	**7,998**	**10,842,033**	**53,595,587**	**6,266,366**	**65,327,704**
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Administration Program		3,075,634	45,590	1,915,786		1,087,326
Indian and Inuit Affairs Program	1,424,035	8,911,422	65,816	10,028,291	6,288,134	3,719,885
Northern Affairs Program	139,097	318,875	1,680	248,856	124,181	4,179,370
	1,563,132	*12,305,931*	*113,086*	*12,192,933*	*6,412,315*	*8,986,581*
Canadian Polar Commission	32,800			66,961		30,500
	1,595,932	**12,305,931**	**113,086**	**12,259,894**	**6,412,315**	**9,017,081**
INDUSTRY						
Department	269,913	1,853,458	95,964	20,361,594	1,833,255	29,287,635
Atlantic Canada Opportunities Agency	1,351,435			3,984,914	76,284	929,728
Canadian Space Agency	297,938	72,836,073	74,635	2,009,073	46,183	2,469,488
Competition Tribunal				48,647		9,910
Copyright Board					43,820	168,254
Economic Development Agency of Canada for the Regions of Quebec	248,631	62,120		506,906	188	789,210
National Research Council of Canada	213,429	24,806,302	153,695	2,618,396	6,561,060	3,942,624
Natural Sciences and Engineering Research Council	27,913	120		2,113,828	64,021	467,355
Social Sciences and Humanities Research Council	30,946	175		1,129,072		362,864
Statistics Canada	60,477			1,803,775	74	99,061,215
Western Economic Diversification	1,607,503			1,421,208	215,305	1,431,813
	4,108,185	**99,558,248**	**324,294**	**35,997,413**	**8,840,190**	**138,920,096**

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
2,403,987	46,014	6,087,871	13,351,803	127,011,173	219,440,253		511,315,255
4,072		60,505	91,980	89,091	863,288		1,301,490
		25,141	5,665	18,686	194,513	11,000	321,775
1,921		84,175	66,613	304,210	819,883		1,284,962
2,409,980	**46,014**	**6,257,692**	**13,516,061**	**127,423,160**	**221,317,937**	**11,000**	**514,223,482**
271,132		553,307	1,048,915	2,352,798	14,384,979	806	24,736,273
441,235	123,939	962,268	1,639,299	6,832,151	34,174,564	153,023	74,764,062
75,467	6,316,747	346,459	773,437	495,469	19,312,636	1,062	32,333,336
787,834	*6,440,686*	*1,862,034*	*3,461,651*	*9,680,418*	*67,872,179*	*154,891*	*131,833,671*
		29,903	500		50,906		211,570
787,834	**6,440,686**	**1,891,937**	**3,462,151**	**9,680,418**	**67,923,085**	**154,891**	**132,045,241**
1,509,811	76,591	4,306,601	5,248,674	4,805,193	58,548,476		128,197,165
		505,898	762,824	780,478	11,871,784		20,263,345
737,247	39,631,922	346,846	812,337	3,356,845	13,365,661		135,984,248
		5,420	32,798	30,984	372,106		499,865
		34,777	20,868	52,263	169,304		489,286
293,763		257,594	420,518	83,574	5,184,883		7,847,387
2,043,602	4,525,444	3,027,688	2,675,912	4,537,143	5,412,670	53,853	60,571,818
8,911	169,176	148,358	269,785	452,828	1,672,750		5,395,045
3,850	1,500	69,515	132,939	139,960	1,054,394		2,925,215
1,741,003		1,015,013	3,787,401	9,444,402	36,889,413		153,802,773
129,026		488,595	452,675	991,009	3,630,719		10,367,853
6,467,213	**44,404,633**	**10,206,305**	**14,616,731**	**24,674,679**	**138,172,160**	**53,853**	**526,344,000**

PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
JUSTICE						
Department	211,395		169,472	7,663,111	39,414,382	49,680,583
Canadian Human Rights Commission	56,578		12,088	73,292	1,316,563	264,975
Canadian Human Rights Tribunal				94,934	2,331	29,706
Commissioner for Federal Judicial Affairs					238,773	574,978
Federal Court of Canada	34,410	148,945		294,730	21,002	160,167
Law Commission of Canada				955	8,225	149,494
Offices of the Information and Privacy Commissioners of Canada	10,000			534,776	262,232	191,783
Supreme Court of Canada	27,957	3,637	70	316,975	3,000	294,220
Tax Court of Canada				3,975		200,690
	340,340	**152,582**	**181,630**	**8,982,748**	**41,266,508**	**51,546,596**
NATIONAL DEFENCE						
Department		691,894,367	80,849,348	113,222,369	2,137,673	56,140,914
Canadian Forces Grievance Board				251,609	278,088	
Military Police Complaints Commission	32,044		114	97,007	155,813	86,983
	32,044	**691,894,367**	**80,849,462**	**113,570,985**	**2,571,574**	**56,227,897**
NATURAL RESOURCES						
Department	757,667	4,719,845	11,890	12,449,402	1,318,607	12,847,036
Canadian Nuclear Safety Commission	9,625		5,463	496,819	43,440	249,319
National Energy Board				990,646	45,881	157,674
	767,292	**4,719,845**	**17,353**	**13,936,867**	**1,407,928**	**13,254,029**
PARLIAMENT						
The Senate	59,300		33,143	201,509	309,540	521,374
House of Commons			144,965	6,011,712	402,061	685,563
Library of Parliament	88,891			311,172	51,684	324,383
	148,191		**178,108**	**6,524,393**	**763,285**	**1,531,320**
PRIVY COUNCIL						
Department	14,648			3,552,692	630,245	1,209,439
Canadian Centre for Management Development	4,025	38,400		497,682		770,028
Canadian Intergovernmental Conference Secretariat						27,294
Canadian Transportation Accident Investigation and Safety Board	19,178	12,713	24,129	1,014,895	133,177	263,598

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
1,454,074		5,143,313	3,408,532	3,670,002	16,581,601		127,396,465
30,583		104,571	194,337		1,152,176		3,205,163
104		7,213	16,144	277,578	796,367		1,224,377
		34,383	749,034	806,777	583,939		2,987,884
1,134,250		92,358	362,802	923,734	1,797,723		4,970,121
		25,139	4,115		1,218,609		1,406,537
8,604		68,473	69,766	25,534	502,504		1,673,672
45,897		177,856	150,005	118,150	1,291,272		2,429,039
123,488		68,950	91,114	856,784	1,606,204		2,951,205
2,797,000		**5,722,256**	**5,045,849**	**6,678,559**	**25,530,395**		**148,244,463**
33,087,614	(1,778,644)	6,536,622	64,934,787	135,212,101	271,318,218	60,368,051	1,513,923,420
1,153			186,111		874,409	343,863	1,935,233
1,545		23,820	12,795	17,571	759,096		1,186,788
33,090,312	**(1,778,644)**	**6,560,442**	**65,133,693**	**135,229,672**	**272,951,723**	**60,711,914**	**1,517,045,441**
2,102,891	4,164,057	2,037,095	5,436,777	27,318,207	41,344,529		114,508,003
10,843	1,075,730	83,313	583,635	122,212	4,885,678		7,566,077
		156,422	802,113	179,418	1,140,567		3,472,721
2,113,734	**5,239,787**	**2,276,830**	**6,822,525**	**27,619,837**	**47,370,774**		**125,546,801**
		702,748	383,703	311,668	3,839,179		6,362,164
187,266		1,356,708	1,289,091	307,488	6,078,969		16,463,823
		57,964	144,177	202,833	1,045,960		2,227,064
187,266		**2,117,420**	**1,816,971**	**821,989**	**10,964,108**		**25,053,051**
933,748		932,461	726,533	748,220	7,039,009		15,786,995
48,313		167,787	387,135	962,932	7,353,588		10,229,890
23,687		3,308	4,175	25,168	463,377		547,009
46,404	62,224	60,610	329,664	832,118	1,060,655		3,859,365

PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
Chief Electoral Officer	1,153,212		7,763	6,214,160	845,446	562,120
Commissioner of Official Languages				389,306	199,124	220,932
Millennium Bureau of Canada	108,602	26,159		27,407	8,486	143,664
National Round Table on the Environment and the Economy	132,302			36,347	75	37,387
Office of Indian Residential Schools Resolution of Canada				146,934	27,895	323,235
Public Service Staff Relations Board	25,125	(27,500)		67,122		23,529
Security Intelligence Review Committee				77,835	14,089	16,105
	1,457,092	**49,772**	**31,892**	**12,024,380**	**1,858,537**	**3,597,331**
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department						
Government Services Program	6,447,524	90,303,030	206,542	18,500,002	4,534,015	274,501,524
Communication Canada				390,854		521,330
	6,447,524	**90,303,030**	**206,542**	**18,890,856**	**4,534,015**	**275,022,854**
SOLICITOR GENERAL						
Department	252,846					440,511
Correctional Service	69,172	1,286,535	76,479,349	12,810,053	1,635,616	10,132,886
National Parole Board			11,090	1,051,741	18,916	98,788
Office of the Correctional Investigator					211	113,856
Royal Canadian Mounted Police	217,126		4,106,611	13,379,817	1,481,757	25,884,320
Royal Canadian Mounted Police External Review Committee						27,146
Royal Canadian Mounted Police Public Complaints Commission					132,884	305,028
	539,144	**1,286,535**	**80,597,050**	**27,241,611**	**3,269,384**	**37,002,535**
TRANSPORT						
Department	350,378	21,407,408	549,041	13,592,994	3,314,590	15,667,963
Canadian Transportation Agency	74,023		20,880	82,179	29,072	335,849
Civil Aviation Tribunal				11,944	186,876	22,453
	424,401	**21,407,408**	**569,921**	**13,687,117**	**3,530,538**	**16,026,265**

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
203,340		104,721	248,212	335,505	3,981,977		13,656,456
9,717		168,539	156,317	9,007	1,630,872		2,783,814
79		6,282	53,956	199,565	108,867		683,067
	429,771	98,001	9,790	33,440	1,699,623		2,476,736
8,515		35,274	11,882	35,258	12,272,770		12,861,763
		33,531	21,830		992,441	124,226	1,260,304
		8,917	6,046	12,292	155,891		291,175
1,273,803	**491,995**	**1,619,431**	**1,955,540**	**3,193,505**	**36,759,070**	**124,226**	**64,436,574**
22,810,479	1,027,533	2,245,926	20,167,858	142,600,800	292,870,170		876,215,403
60		144,390	377,874	358,486	2,566,679		4,359,673
22,810,539	**1,027,533**	**2,390,316**	**20,545,732**	**142,959,286**	**295,436,849**		**880,575,076**
318,262		334,496	552,323	64,279,849	5,126,884		71,305,171
5,186,790		1,747,025	17,433,991	5,195,036	63,957,701	19,997,172	215,931,326
226,802		119,143	122,973	165,421	1,118,500		2,933,374
2,226		12,271	35,443	781	96,496		261,284
18,632,391	293,398	2,041,104	6,291,165	84,150,865	43,026,095	1,585,926	201,090,575
		15,504	1,365	35,563	20,773		100,351
34,772		38,132	27,885	245,922	422,160		1,206,783
24,401,243	**293,398**	**4,307,675**	**24,465,145**	**154,073,437**	**113,768,609**	**21,583,098**	**492,828,864**
2,261,172	17,362,420	1,965,534	9,063,550	10,065,389	46,936,908		142,537,347
		177,579	264,070	145,799	525,502		1,654,953
		7,376	19,063				247,712
2,261,172	**17,362,420**	**2,150,489**	**9,346,683**	**10,211,188**	**47,462,410**		**144,440,012**

PROFESSIONAL AND SPECIAL SERVICES—*Concluded*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
TREASURY BOARD						
Secretariat				**5,603,728**	**315,363**	**2,825,004**
VETERANS AFFAIRS						
Department						
Veterans Affairs Program			180,563,393	2,540,947	209,957	5,900,897
Veterans Review and Appeal Board Program			2,196		3,776	9,433
			180,565,589	**2,540,947**	**213,733**	**5,910,330**
Total	**33,647,055**	**974,816,478**	**618,184,933**	**470,188,430**	**124,628,111**	**813,745,024**

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
229,955		**1,218,720**	**1,710,611**	**390,111**	**44,046,944**		**56,340,436**
1,311,185		672,039	1,450,677	6,084,808	8,613,727		207,347,630
417		24,177	51,844	33,116	68,115		193,074
1,311,602		**696,216**	**1,502,521**	**6,117,924**	**8,681,842**		**207,540,704**
157,723,788	**152,537,701**	**111,533,858**	**249,949,439**	**842,131,792**	**1,854,857,612**	**85,571,861**	**6,489,516,082**

SECTION 6

2001-2002

PUBLIC ACCOUNTS OF CANADA

Acquisition of Land, Buildings and Works

CONTENTS

Page

Acquisition of land, buildings and works 6.2

ACQUISITION OF LAND, BUILDINGS AND WORKS

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format at the following URL address: http://www.pwgsc.gc.ca/recgen/text/pub-acc-e.html, or can be obtained on request by completing the Unpublished Information Request Form included at the beginning of this volume or by contacting Public Works and Government Services Canada at (819) 956-8551. This information includes for each Government program:

- the total amount spent in the current fiscal year; and,
- details for contracts of $250,000 or over ($25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrued charges) and the total expenditures to date.

ACQUISITION OF LAND, BUILDINGS AND WORKS

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	$	$	$	$	$
AGRICULTURE AND AGRI-FOOD					
Department	161,000	871,130	23,478,493	185,645	24,696,268
Canadian Food Inspection Agency			326,201		326,201
	161,000	**871,130**	**23,804,694**	**185,645**	**25,022,469**
CANADA CUSTOMS AND REVENUE AGENCY	**2,400,944**		**22,480,766**		**24,881,710**
CANADIAN HERITAGE					
National Battlefields Commission		827,106	1,134,130		1,961,236
Parks Canada Agency	2,675,304	15,834,197	2,845,861	607,418	21,962,780
	2,675,304	**16,661,303**	**3,979,991**	**607,418**	**23,924,016**
ENVIRONMENT					
Department		**256,869**	**366,296**		**623,165**
FINANCE					
Department					
Financial Consumer Agency of Canada			361,654		361,654
Office of the Superintendent of Financial Institutions			748,373		748,373
			1,110,027		**1,110,027**

ACQUISITION OF LAND, BUILDINGS AND WORKS—*Continued*

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	$	$	$	$	$
FISHERIES AND OCEANS	**815,193**	**32,700,839**	**4,750,393**	**118,003**	**38,384,428**
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department	**205,195**	**644,989**	**83,653,802**	**7,508,412**	**92,012,398**
HEALTH					
Department		**1,544,844**	**4,583,985**	**352,769**	**6,481,598**
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Indian and Inuit Affairs Program	**1,674,787**	**3,778,400**			**5,453,187**
INDUSTRY					
Department		2,354,251	888,666		3,242,917
Canadian Space Agency		249,263	540,721		789,984
National Research Council of Canada			23,510,364		23,510,364
		2,603,514	**24,939,751**		**27,543,265**
JUSTICE					
Department			**3,348,364**		**3,348,364**
NATIONAL DEFENCE					
Department	**500,000**	**75,850,970**	**106,780,837**	**3,686,091**	**186,817,898**
NATURAL RESOURCES					
Department	**765,000**	**9,910,306**	**7,566,193**		**18,241,499**
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Government Services Program	**6,813,045**	**64,457,246**	**209,068,363**	**4,947,884**	**285,286,538**
SOLICITOR GENERAL					
Correctional Service		1,689,099	85,782,099		87,471,198
Royal Canadian Mounted Police	430,379	6,369,395	31,218,836	6,732,477	44,751,087
	430,379	**8,058,494**	**117,000,935**	**6,732,477**	**132,222,285**

ACQUISITION OF LAND, BUILDINGS AND WORKS—*Concluded*

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	$	$	$	$	$
TRANSPORT					
Department	**4,694**	**1,155,775**	**7,109,855**		**8,270,324**
VETERANS AFFAIRS					
Department					
Veterans Affairs Program		**1,448,858**	**2,779,547**		**4,228,405**
Total	**16,445,541**	**219,943,537**	**623,323,799**	**24,138,699**	**883,851,576**

SECTION 7

2001-2002

PUBLIC ACCOUNTS OF CANADA

Acquisition of Machinery and Equipment

CONTENTS

Page

Acquisition of machinery and equipment 7.2

ACQUISITION OF MACHINERY AND EQUIPMENT

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

ACQUISITION OF MACHINERY AND EQUIPMENT

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment
	$	$	$
AGRICULTURE AND AGRI-FOOD			
Department	2,424,714		75,486
Canadian Dairy Commission			
Canadian Food Inspection Agency	3,417,974		
Canadian Grain Commission	140		
	5,842,828		**75,486**
CANADA CUSTOMS AND REVENUE AGENCY	**4,568,464**	**1,546**	**9,940,054**
CANADIAN HERITAGE			
Department	254,381		86,886
Canadian Radio-television and Telecommunications Commission	20,957		
National Archives of Canada	109,685		103,875
National Battlefields Commission	86,075		600
National Film Board			
National Library			352,826
Parks Canada Agency	4,969,803		62,305
Public Service Commission	37		539,718
Status of Women—Office of the Co-ordinator			3,112
	5,440,938		**1,149,322**
CITIZENSHIP AND IMMIGRATION			
Department	1,809,276		2,989,909
Immigration and Refugee Board of Canada			266,338
	1,809,276		**3,256,247**

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
25,236,711	12,593,406	1,648,295	55,662	527,895	5,819,175	48,381,344
181,265		310,827		68		492,160
11,868,275	5,368,827	1,375,381		304,312	1,332,906	23,667,675
1,871,546	1,516,813	104,917		72,344	94,830	3,660,590
39,157,797	**19,479,046**	**3,439,420**	**55,662**	**904,619**	**7,246,911**	**76,201,769**
67,680,364	**4,026,107**	**21,694,118**		**2,240,476**	**2,625,109**	**112,776,238**
5,663,050	802,674	1,763,595	45,600	438,452	236,162	9,290,800
1,866,035		68,709		32,165		1,987,866
2,212,653	1,571	295,727		672,700	1,865,740	5,261,951
20,617	593	30,064	2,904	924	149,514	291,291
1,729,707		198,213			1,034,488	2,962,408
4,187,516		417,865		95,776	226,702	5,280,685
4,369,444	780,133	621,027	56,513	817,479	2,574,326	14,251,030
4,943,979		992,233		215,302	63,207	6,754,476
722,093		189,716		669		915,590
25,715,094	**1,584,971**	**4,577,149**	**105,017**	**2,273,467**	**6,150,139**	**46,996,097**
36,726,754	2,370,208	4,835,828		2,565,029	1,090,167	52,387,171
3,213,437		1,179,369		26,632		4,685,776
39,940,191	**2,370,208**	**6,015,197**		**2,591,661**	**1,090,167**	**57,072,947**

ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment(1)	Ammunition and weapons for defence	Communications equipment
	$	$	$
ENVIRONMENT			
Department	4,598,068	21,206	2,878,871
Canadian Environmental Assessment Agency			15,332
	4,598,068	**21,206**	**2,894,203**
FINANCE			
Department			
Economic, Social and Financial Policies Program	28,985		73,461
Public Debt Program			
	28,985		*73,461*
Auditor General	2,914		147,576
Canadian International Trade Tribunal			
Financial Consumer Agency of Canada			
Financial Transactions and Reports Analysis Centre of Canada			
Office of the Superintendent of Financial Institutions	(21,757)		
	10,142		**221,037**
FISHERIES AND OCEANS	**20,282,709**	**195,712**	**3,527,440**
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Department	5,815,914		1,688,001
Canadian International Development Agency	22,167		75,951
International Joint Commission	46,272		26,830
NAFTA Secretariat, Canadian Section			1,844
Northern Pipeline Agency			
	5,884,353		**1,792,626**
GOVERNOR GENERAL	**1,688**		
HEALTH			
Department	1,969,247		1,683,244
Canadian Institutes of Health Research			16,290
Hazardous Materials Information Review Commission			13,372
Patented Medicine Prices Review Board			1,079
	1,969,247		**1,713,985**

Computer related equipment and software	Specialized equipment$^{(2)}$	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment$^{(3)}$	Total
$	$	$	$	$	$	$
28,226,802	20,643,474	2,305,263		910,514	2,915,990	62,500,188
107,289		150,855		3,731	2,858	280,065
28,334,091	**20,643,474**	**2,456,118**		**914,245**	**2,918,848**	**62,780,253**
3,848,503		717,182		785,600	25,788	5,479,519
29,754						29,754
3,878,257		*717,182*		*785,600*	*25,788*	*5,509,273*
1,730,143		70,510		12,840	131,581	2,095,564
85,917		9,472		2,605		97,994
16,150		362,907			36,845	415,902
15,094,671		511,067		407,407		16,013,145
2,213,273		117,230			134,156	2,442,902
23,018,411		**1,788,368**		**1,208,452**	**328,370**	**26,574,780**
42,718,343	**13,525,219**	**4,181,635**	**986,001**	**805,918**	**18,687,602**	**104,910,579**
50,339,184	3,927,841	18,053,390		1,871,402	5,847,419	87,543,151
3,390,096		1,770,710			376,613	5,635,537
171,486		21,669		769		267,026
9,353		17,002				28,199
2,667						2,667
53,912,786	**3,927,841**	**19,862,771**		**1,872,171**	**6,224,032**	**93,476,580**
370,696		**40,736**		**9,199**	**1,874**	**424,193**
44,667,318	32,082,762	4,678,539	812,372	892,319	1,620,854	88,406,655
2,276,898		143,078		9,192	75	2,445,533
147,956		146,537		6,576		314,441
63,709		3,773		680	1,069	70,310
47,155,881	**32,082,762**	**4,971,927**	**812,372**	**908,767**	**1,621,998**	**91,236,939**

ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment(1)	Ammunition and weapons for defence	Communications equipment
	$	$	$
HUMAN RESOURCES DEVELOPMENT			
Department	154,181		4,281,938
Canada Industrial Relations Board			165,390
Canadian Artists and Producers Professional Relations Tribunal	113		
Canadian Centre for Occupational Health and Safety			
	154,294		**4,447,328**
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
Administration Program			162,927
Indian and Inuit Affairs Program	156,410		456,018
Northern Affairs Program	867,638		132,047
	1,024,048		*750,992*
Canadian Polar Commission			
	1,024,048		**750,992**
INDUSTRY			
Department	2,378,793		3,982,001
Atlantic Canada Opportunities Agency	129,552		230,277
Canadian Space Agency	46,918		1,564,152
Competition Tribunal			
Copyright Board			
Economic Development Agency of Canada for the Regions of Quebec	173,045		80,612
National Research Council of Canada	1,207,777		
Natural Sciences and Engineering Research Council			5,103
Social Sciences and Humanities Research Council			1,800
Statistics Canada	25,659		
Western Economic Diversification	20,420		461,352
	3,982,164		**6,325,297**
JUSTICE			
Department	59,561		485,310
Canadian Human Rights Commission	42		35,728
Canadian Human Rights Tribunal			
Commissioner for Federal Judicial Affairs			
Federal Court of Canada	329,687		256,864
Law Commission of Canada			540

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
67,785,420	216,979	9,658,807		1,048,702	438,305	83,584,332
341,604		44,629		7,896	942	560,461
46,277		1,864		1,265		49,519
252,968		6,364		6,920		266,252
68,426,269	**216,979**	**9,711,664**		**1,064,783**	**439,247**	**84,460,564**
6,696,043	6,866	1,321,931		147,141	16,833	8,351,741
11,442,552	79,782	2,290,651		230,302	58,689	14,714,404
1,862,249	271,452	231,713		102,119	540,042	4,007,260
20,000,844	*358,100*	*3,844,295*		*479,562*	*615,564*	*27,073,405*
11,755						11,755
20,012,599	**358,100**	**3,844,295**		**479,562**	**615,564**	**27,085,160**
28,310,135	6,207,737	5,308,310	60,734	715,796	3,213,010	50,176,516
3,123,033		579,924		61,034		4,123,820
4,919,186	75,729,721	523,181	23,091	29,646	6,168,141	89,004,036
46,933		2,862		4,467		54,262
64,748		8,694				73,442
2,162,016		490,832		4,320	6,008	2,916,833
17,369,379	16,552,341	2,144,912	39,051,967	1,380,608	4,392,390	82,099,374
1,018,262		758,956		2,155	59,933	1,844,409
529,494		160,098		795	47,923	740,110
2,278,931					1,618,780	3,923,370
2,173,934		720,592		92,445		3,468,743
61,996,051	**98,489,799**	**10,698,361**	**39,135,792**	**2,291,266**	**15,506,185**	**238,424,915**
15,064,215		5,741,285		763,951	6,753	22,121,075
368,308		178,467		991	175	583,711
70,205		14,115		855	6,955	92,130
65,199		12,810		22,416		100,425
1,807,839	3,847	653,850		115,043	9,050	3,176,180
8,765		2,027				11,332

ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment
	$	$	$
Offices of the Information and Privacy Commissioners of Canada—			
Office of the Information Commissioner of Canada Program			788
Office of the Privacy Commissioner of Canada Program			16,864
			17,652
Supreme Court of Canada	29,480		28,575
Tax Court of Canada			
	418,770		**824,669**
NATIONAL DEFENCE			
Department	1,030,550,186	567,277,879	196,564,564
Canadian Forces Grievance Board			
Military Police Complaints Commission			45,427
	1,030,550,186	**567,277,879**	**196,609,991**
NATURAL RESOURCES			
Department	1,390,174		1,353,193
Canadian Nuclear Safety Commission	108,350		311,471
National Energy Board	921		42,961
	1,499,445		**1,707,625**
PARLIAMENT			
The Senate			2,409
House of Commons	81,652	784	1,047,535
Library of Parliament			10,680
	81,652	**784**	**1,060,624**
PRIVY COUNCIL			
Department	87,492		1,676,785
Canadian Centre for Management Development	225		44,787
Canadian Intergovernmental Conference Secretariat			26,160
Canadian Transportation Accident Investigation and Safety Board	262,340		123,111
Chief Electoral Officer			7,302
Commissioner of Official Languages	1,091		3,625

Computer related equipment and software	Specialized equipment(2)	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment(3)	Total
$	$	$	$	$	$	$
100,384		16,735		239	432	118,578
556,491		75,607			1,295	650,257
656,875		*92,342*		*239*	*1,727*	*768,835*
457,012	1,726	67,701		11,108	239	595,841
436,489		53,375		53,725		543,589
18,934,907	**5,573**	**6,815,972**		**968,328**	**24,899**	**27,993,118**
314,165,386	149,627,628	23,240,685	2,147,335	17,330,316	73,705,588	2,374,609,567
413,824		10,407		27,391		451,622
90,087	150	53,941		100	15	189,720
314,669,297	**149,627,778**	**23,305,033**	**2,147,335**	**17,357,807**	**73,705,603**	**2,375,250,909**
23,839,887	7,381,988	3,208,378	369,883	245,841	3,443,022	41,232,366
1,649,658	9,180	289,523			62,576	2,430,758
1,062,257		421,517		13,728		1,541,384
26,551,802	**7,391,168**	**3,919,418**	**369,883**	**259,569**	**3,505,598**	**45,204,508**
1,622,786	342,229	371,810		394,570	14,590	2,748,394
6,292,789		2,381,745		542,688	1,099,955	11,447,148
985,689		209,347		17,858	1,470	1,225,044
8,901,264	**342,229**	**2,962,902**		**955,116**	**1,116,015**	**15,420,586**
4,537,163	80,789	1,158,925		32,655	107,024	7,680,833
1,004,923		214,027		13,290	44,857	1,322,109
209,314		24,442		16,984		276,900
697,762	3,150	98,902		59,268	22,222	1,266,755
3,146,470		102,661		106,709	194,248	3,557,390
682,018		186,940		64,814	29,864	968,352

ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment(1)	Ammunition and weapons for defence	Communications equipment
	$	$	$
Millennium Bureau of Canada			
National Round Table on the Environment and the Economy			265
Office of Indian Residential Schools Resolution of Canada			2,642
Public Service Staff Relations Board			30,979
Security Intelligence Review Committee			7,839
	351,148		**1,923,495**
PUBLIC WORKS AND GOVERNMENT SERVICES			
Department			
Government Services Program	1,316,850		2,171,571
Communication Canada(4)	13,479		
	1,330,329		**2,171,571**
SOLICITOR GENERAL			
Department			15,797
Correctional Service	6,154,577	365,564	1,676,667
National Parole Board	125,006		44,716
Office of the Correctional Investigator			
Royal Canadian Mounted Police	58,066,249	2,910,170	34,243,323
Royal Canadian Mounted Police External Review Committee			
Royal Canadian Mounted Police Public Complaints Commission			1,000
	64,345,832	**3,275,734**	**35,981,503**
TRANSPORT			
Department	20,477,036	7,920	556,690
Canadian Transportation Agency			2,038
Civil Aviation Tribunal			
	20,477,036	**7,920**	**558,728**

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
479					796	1,275
171,408		54,917		188,517		415,107
477,470		607,229				1,087,341
168,882		37,092		4,918	24,996	266,867
100,321		35,923		5,099		149,182
11,196,210	**83,939**	**2,521,058**		**492,254**	**424,007**	**16,992,111**
77,041,758	1,540,841	39,809,430	3,033,294	6,619,062	5,254,135	136,786,941
1,242,536		571,302		48,531	58,079	1,933,927
78,284,294	**1,540,841**	**40,380,732**	**3,033,294**	**6,667,593**	**5,312,214**	**138,720,868**
1,170,540		199,842		168,805		1,554,984
26,672,087	259,416	3,235,978	21,778	90,135	17,531,416	56,007,618
856,261		171,805		16,658		1,214,446
32,251		189,122		6,939	(14)	228,298
80,580,758	6,242,948	6,477,328	71,490	2,363,918	17,204,674	208,160,858
11,232		2,785				14,017
58,138		36,609		2,105		97,852
109,381,267	**6,502,364**	**10,313,469**	**93,268**	**2,648,560**	**34,736,076**	**267,278,073**
20,583,370	50,962,795	2,474,444	208,825	83,797	4,589,350	99,944,227
802,433		87,050		7,483	3,115	902,119
2,832						2,832
21,388,635	**50,962,795**	**2,561,494**	**208,825**	**91,280**	**4,592,465**	**100,849,178**

ACQUISITION OF MACHINERY AND EQUIPMENT—*Concluded*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment
	$	$	$
TREASURY BOARD			
Secretariat			
VETERANS AFFAIRS			
Department			
Veterans Affairs Program	133,771		253,971
Veterans Review and Appeal Board Program			4,023
	133,771		**257,994**
Total	**1,174,756,388**	**570,780,781**	**277,190,217**

[1] This category includes ships and boats, $131,627,976; aircraft, $649,879,431; military and non-military road motor vehicles, $361,643,498; and, miscellaneous vehicles, $31,605,483.

[2] This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems; etc.

[3] This category includes items such as conveying, elevating and materiel-handling and other equipment.

[4] Previously Canada Information Office.

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
3,247,637		**1,094,666**		**574,208**	**8,137**	**4,924,648**
4,841,275	7,709	978,255		453,177	404,324	7,072,482
20,683		46,214		22,457		93,377
4,861,958	**7,709**	**1,024,469**		**475,634**	**404,324**	**7,165,859**
1,115,855,844	**413,168,902**	**188,180,972**	**46,947,449**	**48,054,935**	**187,285,384**	**4,022,220,872**

SECTION 8

2001-2002

PUBLIC ACCOUNTS OF CANADA

Transfer Payments

CONTENTS

Page

Transfer payments 8.2

TRANSFER PAYMENTS

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format at the following URL address: http://www.pwgsc.gc.ca/recgen/text/pub-acc-e.html, or can be obtained on request by completing the Unpublished Information Request Form included at the

TRANSFER PAYMENTS

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	$	$	$
AGRICULTURE AND AGRI-FOOD			
Department	314,583,160	547,563,443	931,366,934
Canadian Food Inspection Agency	28,082,978		12,473
	342,666,138	**547,563,443**	**931,379,407**
CANADA CUSTOMS AND REVENUE AGENCY	**125,025,618**		**108,125,558**
CANADIAN HERITAGE			
Department	16,241,025	125,535,671	230,218,274
National Archives of Canada			
National Film Board			
National Library			
Parks Canada Agency			2,534,625
Status of Women—Office of the Co-ordinator			
	16,241,025	**125,535,671**	**232,752,899**
CITIZENSHIP AND IMMIGRATION			
Department	**39,062,798**		**161,211,716**
ENVIRONMENT			
Department	150,938	5,983,063	8,190,908
Canadian Environmental Assessment Agency		113,705	173,500
	150,938	**6,096,768**	**8,364,408**
FINANCE			
Department			
Economic, Social and Financial Policies Program			(243,250,535)
Federal-Provincial Transfers Program			26,752,411,440
			26,509,160,905
Auditor General			
			26,509,160,905

beginning of this volume or by contacting Public Works and Government Services Canada at (819) 956-8551. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount paid to a recipient or class of recipients; and,
- a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrued charges) to a recipient that totals $100,000 or over. Details include the name and location of the recipient together with the total amount paid.

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
$	$	$	$	$
3,191,297	61,846,952	10,358,937		1,868,910,723
				28,095,451
3,191,297	**61,846,952**	**10,358,937**		**1,897,006,174**
				233,151,176
1,400	475,690,097	2,037,728		849,724,195
	4,065,000			4,065,000
	321,728			321,728
	30,206			30,206
	689,221			3,223,846
	10,000,000			10,000,000
1,400	**490,796,252**	**2,037,728**		**867,364,975**
1,010,141	**135,866,648**			**337,151,303**
8,830,037	152,712,179	30,750		175,897,875
15,400	226,369			528,974
8,845,437	**152,938,548**	**30,750**		**176,426,849**
518,927,504	1,250,000,000			1,525,676,969
				26,752,411,440
518,927,504	*1,250,000,000*			*28,278,088,409*
	377,343			377,343
518,927,504	**1,250,377,343**			**28,278,465,752**

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	$	$	$
FISHERIES AND OCEANS	**127,871,778**	**3,000,248**	**2,832,999**
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Department	32,481,519		
Canadian International Development Agency			
	32,481,519		
GOVERNOR GENERAL	**321.115**		
HEALTH			
Department	3,414,232		66,399,427
Canadian Institutes of Health Research	494,046,361		
	497,460,593		**66,399,427**
HUMAN RESOURCES DEVELOPMENT	**26,399,565,000**	**247,126,063**	**213,416,596**
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
Administration Program			
Indian and Inuit Affairs Program	35,742,786	308,653,743	384,466,940
Northern Affairs Program	1,336,511	1,077,360	48,933,323
	37,079,297	*309,731,103*	*433,400,263*
Canadian Polar Commission			
	37,079,297	**309,731,103**	**433,400,263**
INDUSTRY			
Department	27,521,058	465,691,555	1,037,608
Atlantic Canada Opportunities Agency	14,597,388	128,405,700	50,530,760
Canadian Space Agency	163,983	26,000,000	
Economic Development Agency of Canada for the Regions of Quebec		102,089,005	
National Research Council of Canada		68,158,343	
Natural Sciences and Engineering Research Council	555,507,850		
Social Sciences and Humanities Research Council	344,182,532		
Statistics Canada			
Western Economic Diversification		80,753,005	28,237,555
	941,972,811	**871,097,608**	**79,805,923**

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
$	$	$	$	$
615,040	**38,928,505**			**173,248,570**
276,608,881	185,809,592		2,624,750	497,524,742
1,907,732,554				1,907,732,554
2,184,341,435	**185,809,592**		**2,624,750**	**2,405,257,296**
				321,115
6,161,879	1,046,060,828			1,122,036,366
	493,850			494,540,211
6,161,879	**1,046,554,678**			**1,616,576,577**
1,099,000	**107,377,396**	**4,724,992**		**26,973,309,047**
	458,000			458,000
	3,753,824,079	2,721,409		4,485,408,957
	20,204,591			71,551,785
	3,774,486,670	*2,721,409*		*4,557,418,742*
	10,000			10,000
	3,774,496,670	**2,721,409**		**4,557,428,742**
5,488,602	373,215,943			872,954,766
	43,281,179	3,168,035		239,983,062
19,625,581	1,254,467			47,044,031
	91,911,591	22,670,843		216,671,439
11,392,375	70,233,578			149,784,296
				555,507,850
				344,182,532
	560,800			560,800
	91,540,858	1,263,196		201,794,614
36,506,558	**671,998,416**	**27,102,074**		**2,628,483,390**

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	$	$	$
JUSTICE			
Department	**9,904,157**		**360,944,785**
NATIONAL DEFENCE			
Department	**12,962,949**	**1,634,701**	**184,847,279**
NATURAL RESOURCES			
Department	49,750	51,657,795	59,380,442
Canadian Nuclear Safety Commission			
	49,750	**51,657,795**	**59,380,442**
PARLIAMENT			
The Senate	200,021		
House of Commons			
	200,021		
PRIVY COUNCIL			
Department			
Canadian Centre for Management Development			
Chief Electoral Officer			
Millennium Bureau of Canada		4,240	
Office of Indian Residential Schools Resolution of Canada		1,418,371	
		1,422,611	
PUBLIC WORKS AND GOVERNMENT SERVICES			
Department			
Government Services Program		790,401	
Communication Canada[1]			
		790,401	
SOLICITOR GENERAL			
Department			402,148
Correctional Service	97,981		
National Parole Board			
Royal Canadian Mounted Police	47,343,794		
	47,441,775		**402,148**

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
$	$	$	$	$
1,059,043	**42,828,651**		**(94,500)**	**414,642,136**
110,164,240	**15,490,230**			**325,099,399**
1,440,456	144,160,304			256,688,747
	245,740			245,740
1,440,456	**144,406,044**			**256,934,487**
279,366				479,387
771,033				771,033
1,050,399				**1,250,420**
	4,482,459			4,482,459
	154,000			154,000
	61,983			61,983
	25,711,208			25,715,448
	1,207,392			2,625,763
	31,617,042			**33,039,653**
	3,862,002	416,513,525	(410,085,426)	11,080,502
	2,677,200			2,677,200
	6,539,202	**416,513,525**	**(410,085,426)**	**13,757,702**
	44,280,871	4,768,493		49,451,512
75,000	4,508,938	240,295		4,922,214
	19,200			19,200
1,900	348,725			47,694,419
76,900	**49,157,734**	**5,008,788**		**102,087,345**

TRANSFER PAYMENTS—*Concluded*

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to province and territories
	$	$	$
TRANSPORT			
Department	**1,016,156**	**181,461,607**	**103,567,256**
TREASURY BOARD			
Secretariat	**366,835**		
VETERANS AFFAIRS			
Department			
Veterans Affairs Program	**1,538,693,692**		
Total	**30,170,533,965**	**2,347,118,019**	**29,455,992,011**

[1] Previously Canada Information Office.

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
$	$	$	$	$
350,000	**49,862,737**	**58,152,016**		**394,409,772**
	20,155,379			**20,522,214**
6,657,264	**12,093,365**			**1,557,444,321**
2,881,497,993	**8,289,141,384**	**526,650,219**	**(407,555,176)**	**73,263,378,415**

SECTION 9

2001-2002
PUBLIC ACCOUNTS OF CANADA

Public Debt Charges

CONTENTS

Page
Public debt charges 9.2

PUBLIC DEBT CHARGES

Public debt charges include:

- the interest on unmatured debt and on pension and other accounts;
- the amortization of premiums, discounts and commissions on unmatured debt; and,
- the servicing costs and costs of issuing new borrowings.

The following statement presents details of current year's public debt charges.

PUBLIC DEBT CHARGES

	Rate of interest	Amount of principal	Amount expended in 2001-2002
	%	$	$
UNMATURED DEBT—			
Interest on marketable bonds—			
Payable in Canadian currency—			
J2—1976/78-2001 (matured October 1, 2001)	9.5		43,621,428
J7—1977-2002 (matured February 1, 2002)	8.75		15,143,137
J18—1978-2003	9.5	452,407,000	40,507,453
J24—1979-2004	10.25	1,081,144,000	112,923,928
J25—1979-2002	10	1,662,040,000	168,959,046
J30—1979/87-2004	10.5	295,914,000	34,555,077
J34—1979/80/83-2002	11.25	1,072,928,000	115,098,095
J35—1980/83-2003	11.75	1,733,148,000	219,787,030
J42—1980/81-2001 (matured May 1, 2001)	13		15,319,454
J79—1982-2002 (matured March 15, 2002)	15.5		50,255,737
H6—1983/85-2005	12.25	1,065,355,000	126,669,603
H9—1983/84-2005	12	715,929,000	96,096,215
H18—1984/85-2006	12.5	334,664,000	50,262,895
H22—1984-2004	13.5	541,000,000	63,669,424
H26—1984-2006	14	804,115,000	118,473,027
H30—1984-2007	13.75	260,747,000	33,552,619
H36—1984-2007	13	524,249,000	69,808,067
H41—1984-2008	12.75	626,950,000	82,576,224
H52—1985-2008	11.75	449,282,000	57,008,680
H58—1985-2009	11.5	264,947,000	21,349,804
H63—1985/88-2009	10.75	454,066,000	53,184,759
H68—1985/87-2009	11	672,831,000	68,464,622
H74—1985/87/88/89-2008	10	3,257,854,000	325,785,400
H79—1986-2010	9.75	149,309,000	20,239,763
H81—1986/87/89/90-2010	9.5	2,474,254,000	229,247,203
H85—1986-2010	8.75	159,146,000	13,329,948
H87—1986/87/88-2011	9	905,209,000	99,452,266
H98—1987-2011	8.5	669,390,000	56,898,150
A23—1989/90/91-2014	10.25	2,584,438,000	288,210,958
A34—1990-2015	11.25	2,106,140,000	249,561,755
A39—1990/91-2021	10.5	1,723,000,000	183,401,055
A40—1991-2001 (matured June 1, 2001)	9.75		39,214,888
A43—1991-2021	9.75	3,989,004,000	409,832,976
A45—1991-2001 (matured December 1, 2001)	9.75		221,372,146
A47—1991/92-2002	8.5	5,450,000,000	464,621,892
A49—1991/92-2022	9.25	1,633,078,000	204,582,530
A55—1992/93/94-2023	8	8,200,000,000	656,000,000
A57—1992/93-2003	7.25	6,900,000,000	497,594,936
A61—1993-2003	7.5	8,800,000,000	639,615,210
A72—1994-2004	6.5	7,900,000,000	506,699,294
A75—1994/95-2004	9	7,700,000,000	692,747,290
A76—1994/95-2025	9	8,900,000,000	801,000,000
A79—1995-2005	8.75	8,000,000,000	688,856,134
L25—1991/92/93/94/95-2021	4.25	6,159,750,849	260,433,795
VS05—1995/96/97-2026	4.25	5,911,148,489	249,922,872
WV25—1999-2031	4	4,761,282,579	155,695,663
M01—1990-2019	10.186	8,436,324	2,821,589

PUBLIC DEBT CHARGES—*Continued*

	Rate of interest	Amount of principal	Amount expended in 2001-2002
	%	$	$
VU50—1996-2006	7	9,100,000,000	634,591,913
VW17—1996/97-2027	8	9,600,000,000	768,000,000
VX99—1996-2001 (matured September 1, 2001)	7		291,003,762
WB60—1996/97-2007	7.25	9,500,000,000	669,943,535
WE00—1997-2002	5.5	9,522,000,000	537,594,486
WH31—1997-2008	6	9,200,000,000	531,992,864
WL43—1998-2029	5.75	13,900,000,000	792,365,753
WN09—1998-2003	5.25	9,700,000,000	502,378,059
WR13—1998/99-2009	5.5	9,400,000,000	510,954,181
WT78—1998/99-2001 (matured June 1, 2001)	4.5		40,541,009
WU42—1999-2004	5	10,850,000,000	542,683,084
WW08—1999-2001 (matured December 1, 2001)	5.25		211,240,223
WX80—1999/2000-2010	5.5	10,400,000,000	577,942,985
WY63—1999/2000-2005	6	11,100,000,000	666,040,777
XA78—1999/2000-2002	5.75	5,162,000,000	326,994,659
XB51—2000/2001-2011	5.75	15,000,000,000	832,800,942
XC35—2000-2002	6	5,711,000,000	438,437,753
XD18—2000/2001-2006	5.75	10,000,000,000	493,475,230
XE90—2000/2001-2003	5.75	7,000,000,000	402,500,000
XF65—2001-2003	5	7,000,000,000	240,205,479
XG49—2001/02-2033	6	4,400,000,000	76,057,534
XH22—2001/02-2012	5	5,000,000,000	72,277,397
XJ87—2001/02-2007	5	5,000,000,000	53,321,918
XK50—2001/02-2004	4	7,000,000,000	48,328,767
		294,898,156,241	*19,876,096,347*
Less: Government's holdings		1,054,907,000	
		293,843,249,241	***19,876,096,347***
Payable in foreign currencies—			
1995-2005	6.375	2,391,300,000	151,377,350
1996-2001 (matured May 30, 2001)	6.5		15,540,724
1996-2006	6.75	1,594,200,000	96,365,101
1997-2002	6.125	1,594,200,000	106,362,544
1997-2007	floating	508,549,800	15,942,012
1998-2003	5.625	3,188,400,000	176,688,844
1998-2008	4.875	2,838,488,008	126,079,793
1998-2008	5.25	3,985,500,000	164,061,529
1999-2004	6.375	3,188,400,000	199,622,464
2001-2003/19	9.5	497,572,139	12,161,042
		19,786,609,947	*1,064,201,403*
Less: Government's holdings		515,164,692	
		19,271,445,255	***1,064,201,403***
		313,114,694,496	**20,940,297,750**
Interest on Canada savings and Canada premium bonds—			
Canada savings bonds—			
S44—1989-2001	various		85,761,137
S45—1990-2002	various	1,396,241,132	80,375,796
S46—1991-2003	various	1,988,015,481	107,979,483
S47—1992-2004	various	2,314,913,085	121,047,239
S48—1993-2005	various	1,423,566,633	72,902,443
S49—1994-2006	various	2,012,120,592	107,133,027
S50—1995-2007	various	1,307,537,262	58,987,708
S51—1996-2008	various	2,530,665,349	185,904,829
S52—1997-2009	various	2,527,081,415	153,174,418
S53—1997-2009	various	13,798,687	889,743
S54—1998-2008	various	907,760,553	25,834,117
S55—1998-2008	various	67,402,812	4,263,006
S56—1999-2009	various	12,585,448	(172,099)
S57—1999-2009	various	8,435,911	365,108
S58—1999-2009	various	14,619,183	760,014
S59—1999-2009	various	11,022,905	311,481
S60—1999-2009	various	520,082,851	25,055,869

PUBLIC DEBT CHARGES—*Continued*

	Rate of interest	Amount of principal	Amount expended in 2001-2002
	%	$	$
S61—1999-2009	various	55,340,360	3,737,602
S62—2000-2010	various	18,978,073	894,094
S63—2000-2010	various	12,778,076	561,958
S64—2000-2010	various	20,790,527	919,347
S65—2000-2010	various	26,590,115	1,105,237
S66—2000-2010	various	687,351,418	36,949,652
S67—2000-2010	various	42,703,053	2,993,468
S68—2001-2011	various	23,759,531	1,164,172
S69—2001-2011	various	21,341,615	1,166,732
S70—2001-2011	various	18,969,409	837,697
S71—2001-2011	4	11,436,001	450,735
S72—2001-2011	2	846,380,141	6,510,257
S73—2001-2011	2	41,677,025	217,472
S74—2002-2011	1	10,315,769	34,867
S75—2002-2011	1	10,286,012	
S76—2002-2011	1	25,127,061	
S77—2002-2011	1	73,760	
		18,929,747,245	*1,088,116,609*
Less: Government's holdings		55,191,706	
		18,874,555,539	***1,088,116,609***
Canada premium bonds—			
P1—1997-2007	various	78,505,717	5,478,647
P2—1998-2008	various	18,324,705	823,792
P3—1998-2008	various	1,288,021,113	22,039,074
P4—1998-2008	various	115,342,771	4,753,501
P5—1999-2009	various	23,113,863	1,014,556
P6—1999-2009	various	20,376,527	1,071,380
P7—1999-2009	various	68,867,837	4,439,858
P8—1999-2009	5	61,000,020	3,522,886
P9—1999-2009	various	473,372,046	27,864,579
P10—1999-2009	various	135,719,178	7,954,523
P11—2000-2010	various	42,592,575	2,298,443
P12—2000-2010	various	35,637,655	2,128,971
P13—2000-2010	various	81,269,837	4,997,927
P14—2000-2010	6	114,705,477	6,836,405
P15—2000-2010	various	697,849,821	39,902,505
P16—2000-2010	various	138,013,015	7,909,618
P17—2001-2011	various	175,670,889	9,163,804
P18—2001-2011	various	423,062,484	22,996,394
P19—2001-2011	various	38,238,142	1,732,186
P20—2001-2011	4	59,879,693	2,611,980
P21—2001-2011	2	742,127,094	20,909,028
P22—2001-2011	2	98,872,236	659,346
P23—2002-2011	2	27,503,002	137,506
P24—2002-2011	2	27,614,167	92,080
P25—2002-2011	2	105,872,307	176,626
P26—2002-2011	2	157,900	
		5,091,740,071	*201,515,615*
		23,966,295,610	**1,289,632,224**
Interest on bonds for Canada Pension Plan	**various**	**3,385,915,000**(1)	**345,539,248**
Interest on promissory notes - TD Trust Company	**various**	**4,643,329**	**314,787**
Interest on promissory notes - Montreal Trust Company	**various**		**1,933,565**
Interest on Canada notes	**various**	**1,201,800,000**	**26,181,925**
Interest on Euro medium term notes	**various**	**3,203,092,787**	**137,495,777**
Total interest on unmatured debt		344,876,441,222	22,741,395,276
Amortization of discounts on Treasury bills—			
Amortization of discounts on 1999-2000 issues			1,460,048,403
Amortization of discounts on 2000-2001 issues		94,038,584,000	2,013,991,105
		94,038,584,000	**3,474,039,508**

PUBLIC DEBT CHARGES—*Continued*

	Rate of interest	Amount of principal	Amount expended in 2001-2002
	%	$	$
Amortization of discounts and premiums on marketable bonds			**845,200,320**
Amortization of discounts on Canada bills—			
Amortization of discounts on 2000-2001 issues			65,035,156
Amortization of discounts on 2001-2002 issues		3,355,445,059	127,118,473
		3,355,445,059	**192,153,629**
Amortization of commissions and remunerations on Canada savings bonds			**13,797,546**
Total amortization of premiums, discounts and commissions on unmatured debt		97,394,029,059	4,525,191,003
Servicing costs and costs of issuing new borrowings			133,829,159
Total public debt charges related to unmatured debt		**442,271,470,281**	**27,400,415,438**
PENSION AND OTHER ACCOUNTS (INTEREST)—			
Public sector pensions—			
Public Service Superannuation Account	various	80,550,373,546	6,887,142,785
Public Service Pension Fund Account	various	67,428,155	
Canadian Forces Superannuation Account	various	38,626,648,464	4,387,043,123
Canadian Forces Pension Fund Account	various	35,335,370	
Royal Canadian Mounted Police Superannuation Account	various	9,884,641,946	819,920,402
Royal Canadian Mounted Police Pension Fund Account	various	10,275,746	
Members of Parliament Retiring Allowances Account	various	345,001,463	33,226,181
Members of Parliament Retirement Compensation Arrangements Account	various	64,640,804	6,396,262
Retirement Compensation Arrangements Account—			
RCA No. 1—Public Service	various	310,374,499	18,224,088
RCA No. 1—Canadian Forces	various	37,162,820	1,942,381
RCA No. 1—Royal Canadian Mounted Police	various	7,543,013	309,072
RCA No. 2—Public Service	various	833,455,844	70,593,558
Supplementary Retirement Benefits Account	various	82,763,152	3,932,448
		130,855,644,822	*12,228,730,300*
Allowance for pension adjustments		(3,935,000,000)	
		126,920,644,822	***12,228,730,300***
Canada Pension Plan (net of securities held by the CPP investment Fund)	***various***	***6,769,845,583***	***214,462,312***
Government Annuities Account	***various***	***471,251,053***	***33,162,946***
Confederation Bridge		752,726,336	
Pilot Training Program—MILIT-AIR Inc.		687,005,503	
Deposit accounts—			
General security deposit	various	358,196	10,784
Canada Labour Code—Wage Recovery Appeals	various	528,540	26,441
Security for costs	various	355,844	1,217
Contractors' security deposits	various	5,937,136	176,356
Indian moneys suspense account	various	36,190,516	1,869,951
Non-interest bearing accounts		164,777,720	
		208,147,952	***2,084,749***
Trust accounts—			
Halifax 1917 explosion pension account	various		1,665
Indian band funds	various	1,140,378,885	65,107,831
Indian estate accounts	various	11,602,499	490,691
Indian savings accounts	various	51,948,339	3,326,248
Canadian Security Intelligence Service—Scholastic awards	various	31,183	936
Royal Canadian Mounted Police—Benefit trust fund	various	2,087,578	58,139
Inmates' trust fund	various	9,824,843	5,934
Administered trust accounts	various	2,746,152	78,792
Estates fund	various	2,588,724	52,320
Veterans administration and welfare trust fund	various	775,149	22,993
Non-interest bearing accounts		337,093	
		1,222,320,445	***69,145,549***

PUBLIC DEBT CHARGES—*Concluded*

	Rate of interest	Amount of principal	Amount expended in 2001-2002
	%	$	$
Insurance and death benefit accounts—			
Insurance company liquidation	various		161,223
Regular forces death benefit account	various	191,986,722	15,214,154
Public Service death benefit account	various	1,897,231,807	155,511,816
Non-interest bearing accounts		18,153,052	
		2,107,371,581	***170,887,193***
Pension accounts—			
Annuities agents' pension account	various	10,263	307
Royal Canadian Mounted Police— Dependants' pension fund	various	31,370,192	2,638,350
		31,380,455	***2,638,657***
Other specified purpose accounts—			
Commodity Industry Development Fund—Province	various	2,674	9,173
Net Income Stabilization Account	various	1,748,796,879	56,463,973
Shared-cost agreements—Research—Agriculture	various	29,428,224	847,841
Common school funds—Ontario and Quebec	5	2,677,771	133,888 (2)
Miscellaneous projects deposits	various	10,533,280	6,203
Natural Sciences and Engineering Research Council— Trust fund	various	1,123,095	37,648
Federal Court special account	various	14,978,032	298,649
Non-interest bearing accounts		154,371,040	
		1,961,910,995	***57,797,375***
Deferred revenue specified purpose accounts—			
Laurier House	various	57,897	12,623
Endowments for health research	various	5,231	39,459
Social Sciences and Humanities Research Council— Queen's Fellowship fund	various	44,669	8,690
Trust fund	various	398,607	7,801
Non-interest bearing accounts		27,120,011	
		27,626,415	***68,573***
Other accounts—			
Interest on currency swap transactions	floating		
Special drawing rights allocations	various	(3)	45,623,221
			45,623,221
Total public debt charges related to pension and other accounts		**141,160,231,140**	**12,824,600,875**
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)—			
Employment Insurance Account (net)	various	39,362,635,856	1,087,286,751
Agricultural Commodities Stabilization Accounts (net)	various	259,916	
National Battlefields Commission—Trust fund	various	409,542	15,400
Ship-Source Oil Pollution Fund	various	316,491,470	15,192,225
Non-interest bearing accounts		(743,286,991)	
		38,936,509,793	*1,102,494,376*
Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government)		(38,936,509,793)	
Total public debt charges related to consolidated specified purpose accounts			**1,102,494,376**
TOTAL PUBLIC DEBT CHARGES		**583,431,701,421**	**41,327,510,690**

(1) Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Office of the Superintendent of Financial Institutions, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

(2) Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

(3) No amount of principal is shown since the closing balance of these liability accounts are reclassified to the Foreign Exchange Accounts.

SECTION 10

2001-2002

PUBLIC ACCOUNTS OF CANADA

Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards

CONTENTS

	Page
Payments of claims against the Crown	10.2
Ex gratia payments	10.14
Court awards	10.24

PAYMENTS OF CLAIMS AGAINST THE CROWN

This statement provides, by ministry and program, details for all payments of claims against the Crown of $1,000 or over. Claims of less than $1,000 are reported as one amount at the end of each program, together with the total number of such claims.

PAYMENTS OF CLAIMS AGAINST THE CROWN

Particulars and payee		Amount
		$
AGRICULTURE AND AGRI-FOOD		
Department		
Out of court settlement with a bank—		
Bank of Montreal		2,500,000
Payment for mental prejudice—		
2 names withheld (1)		60,111
Payment under the *Canadian Human Rights Act*—		
Name withheld (1)		1,000
Damage to crop land—		
Maryn Associates in trust for McIntosh F Mitchell and McIntosh J		24,000
Loss of livestock—		
Bennett B	$ 2,524	
Farquhar B	7,500	
McTavish W	1,500	11,524
Accident involving a Crown vehicle—		
Manitoba Public Insurance for Suidy G		1,001
Manitoba Public Insurance for Fyk H		3,572
Saskatchewan Government Insurance for Mann R		2,313
Manitoba Public Insurance for		
Jones L	$ 2,600	
Macalalad M	3,088	5,688
Accident involving a Government lawnmower—		
Insurance Corporation of British Columbia for Wurtz S		2,685
Settlement of a grievance—		
Anderson R	$ 5,000	
Chan C	3,491	8,491
4 names withheld (1)		55,245
Compensation for educational leave repayment—		
Minister of Finance for Johnson E		6,064
Compensation for interest cost due to excessive processing time—		
Satten A		2,617
Claims under $1,000 (10)		6,578
		2,690,889
Canadian Food Inspection Agency		
Accidents involving a motor vehicle—		
Birt McNeill in trust for Peters A		30,000
CGU Insurance Company of Canada for Cribby G		4,031
Dadswell-Foster Insurance for Bodell D		3,427
Danson, Zucker & Connelly in trust for S & R Car Rentals		13,000
Doiron, LeBouthillier, Boudreau in trust for Soniet J		155,000
Dominion of Canada for El Cheikch D		8,773
Insurance Corporation British Columbia for Johnston V		2,013
Labonte Y		1,995
McCaffery Goss Mudry in trust for Yakey D		33,031
Saskatchewan Government Insurance for		
Hitchens D		1,690
Elias J		4,143
Image Printers		5,164
Sunalliance Claims Department Atlantic Region for Bryson D		6,484
The Wawanesa Mutual Insurance Company for Lutz B		2,940
Vowels N		1,000
Damages relating to imports—		
Robert Jagielski-Solicitor in trust for Delipol Inc		39,250
Loss incurred as a result of the delay in the inspection of fruit—		
Cohen, Sabsay LLP in trust for Ontario Tree Fruits		87,500
Settlement in the purchase of bison—		
Pilatus Farms Ltd		17,150
Settlement relating to an elk calf unintentionaly euthanized—		
Richarson C		4,000
Settlement relating to a violation of *Food and Drugs Act* —		
Stephens Arnot Heffernan in trust for Randolph & James Flax Mills Ltd		8,001
Grievance settlement—		
Britton I		5,000
Cruickshank M		3,000
Mykytyshyn N		8,000
Waterbury Norton in trust for Adams M		12,000
Settlement related to employment—		
Casselman W		1,400
Watson C		24,500
Settlement in the breach of contract over the retirement of a detector dog—		
Clark H		2,500
Claims under $1,000 (20)		7,680
		492,672
Canadian Grain Commission		
Human Rights settlement—		
Cargill Alberta Terminals Limited		70,000
Chevrette P		1,000
Goderich Elevators		18,000
		89,000
		3,272,561

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
CANADA CUSTOMS AND REVENUE AGENCY	
Settlement of claims under the *Canadian Human Rights Act* —	
8 names withheld (1)	119,040
Settlement of claims protected by privacy clause—	
7 names withheld (1)	619,302
Settlement for personal injury—	
Doyle S	20,000
Mclaughlan W	53,000
Pawar O.	45,000
Settlement of claims as a result of administrative error—	
Chaussures M	10,077
Lupton W	1,200
Pawar O.	2,722
Settlement of claims for accidental damages or loss of property—	
Chow-Loo M	1,639
Deforge L	2,647
ING Groupe commerce	2,458
Insurance Corporation of British Columbia	8,890
Leboeuf L	6,901
Lee Y	2,977
Leonetti A	2,536
Madge P	1,133
Tommy's Welding LTD	1,206
Tremblay Express	2,000
Weser-Schiffahrts R	6,351
Claims under $1,000 (100)	18,909
	927,988
CANADIAN HERITAGE	
National Archives of Canada	
Accident involving a Crown vehicle—	
City of Ottawa	*3,605*
National Film Board	
A sum of money claimed other than the amount originally agreed in his/her director's agreement—	
Jean-Claude Coulbois	3,500
Jill Haras	48,000
	51,500
Parks Canada Agency	
Injury from fall on Trent - Severn Waterway—	
Boland, Howe in trust for Joe,John, Joseph & M Kennedy	60,000
Damage to boat being transported on Big Chute Railway—	
H.B. Group Insurance for Matt, Maureen & P Brierly	2,207
Damage to boat in Rideau Canal Locks—	
Krueger B	2,002
Macaluso J	1,221
Damage to boat in Peterborough Locks—	
Mueller M	1,231
Vehicle damage due to accident—	
Phillips R	3,215
Wawanesa Mutual Insurance Co.	2,487
Zurich Canada	1,550
Accidents involving a Crown vehicle—	
Allan, Francis, Pringle, Helm, S	80,000
Fraser, Milner, Cosgrain, Wendland	14,371
Spencer R	1,302
Worthington, David & Co for Black Velvet Tours	179,574
Accidents not involving Crown vehicle or property damage—	
CP Rail	1,028
Fraser, Milner, Cosgrain, McLelland, B	40,000
ICBC	2,705
Jasper Electric	1,350
Whistler Inn	1,027
Fatal motor vehicle accident in Waterton Park—	
Neville B	420,000
Accident involving a rented vehicle—	
BC National Auto Location	3,045
Inter-Park Management Inc	1,260
Injury to a person—	
Fleury C	25,000
Claims under $1,000 (33)	12,697
	857,272
Public Service Commission	
Lump sum payment for the settlement of a complaint of harassment in the workplace—	
Name withheld (1)	*20,000*
	932,377
CITIZENSHIP AND IMMIGRATION	
Department	
Compensation for expense incurred or to be incurred for hurt feeling pursuant to the *Canadian Human Rights Act*—	
Name withheld (1)	10,000
Claim under $1,000 (1)	600
	10,600
ENVIRONMENT	
Department	
Accident involving a Crown vehicle—	
Insurance Corporation of British Columbia for	
Dominion Woodworking	4,930
Sandra Heeley	1,118
Kelly Sherlock	14,752
Damage to the equipment of another tenant due to a water hazard caused by a mechanical malfunction—	
Eternitee Solutions Informatiques	4,226
Settlement of a CFS lawsuit—	
Goodman and Carr in trust	250,000
Payment of claim for pension benefits—	
Nelligan O'Brien Payne LLP	31,000
PWGSC, Superannuation Branch	108,000
Claims under $1,000 (9)	5,558
	419,584

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
FINANCE	
Office of the Superintendent of Financial Institutions	
Compensation for wrongful dismissal—	
Dussault Bernard	364,387
FISHERIES AND OCEANS	
Accidental breaking of the Gros Cacouna wharf by Canadian Coast Guard Ship—	
Black M.	15,200
Accidental breaking of the Sorel wharf by Canadian Coast Guard Ship—	
Ocean Construction	1,754
Accident Insurance Claim—	
Lappa G.	250,000
Accidents involving a Crown driver—	
Bowers B	1,179
Collingwood M.	1,144
Cruikshank K	23,225
Duguay M	1,606
Tibbo D	31,573
Winter R	5,154
Accidents involving a Crown vehicle—	
Adjusters Incorporation/Wheaton J	1,700
Chafe K	2,028
Cooperators/Snow D	7,157
Cooperators/Snow D	1,548
Dyer K.	2,669
Fowle & Company in trust for	
Bookey P	15,750
Bookey P	9,000
Fudge J	1,031
Harvey J	1,535
Hitching Post/Payne T	1,309
Hartshore & Mehl Barristers & Solicitors for	
Manson L.	7,163
Insurance Corporation of British Columbia for	
Bookey S	3,335
Kelly B.	1,982
Laxdal C	1,141
Pointon R	2,000
Steneker D.	3,213
Toop K	1,127
Lanteigne J	2,500
Lowen K	2,682
Mclean & Company in trust for Keate C.	38,957
Philip N. Williams in trust for Stecher L	3,000
Richard M Brooks in trust for Manson A.	19,500
Richard Y	1,439
Snow D	24,960
Steers Insurance/Johnston L	2,080
Terrace Totem Ford	2,355
Accident involving a Crown vessel—	
Jones P	3,991
Compensation for the loss of clam fishing period at Nanaimo—	
Bailey K	3,150
Compensation for general damages—	
Canadian Human Rights	3,000
Canadian Human Rights	25,000
Canadian Human Rights	65,135
Compensation for loss of property—	
NB Tel.	1,050
Compensation for personal injury and property—	
Air Canada	1,443
Air Canada	1,050
Compensation for body injuries—	
Chouinard & Company in trust for Robinson M	15,000
Name withheld (1)	5,000
Damage to hydro wires by Canadian Coast Ship—	
Hydro Quebec.	2,382
Discrimination in employment (alleged) —	
Coultis J	2,025
Settlement of a discrimination complaint —	
Belanger A	24,000
Boudreault S.	11,000
Incident involving a drag anchor in Mooyah Bay, Nootka sound—	
Interfor Forestry and Logging Group	14,809
Reimbursement for cutting trees on private property—	
Cimon C	3,000
Settlement of Canadian Human Rights complaint—	
Dillman R	14,300
Dillman R	40,000
Dillman R	10,000
Settlement of harrassment complaint—	
Robertson, Downe and Mullally in trust for	
Coward M	16,243
McMillan D.	10,173
Vivian T	5,500
Third party claims against a boat owner, the city of Kingston and CCG/SCH for damages relating to personal injury—	
Lucienne MacLauchlan in trust for	
Montgomery Ms & Walcer Ms	26,400
Nelson, Lafrance & Tranmer Lewis	33,600
Claims under $1,000 (27)	14,575
	843,822
FOREIGN AFFAIRS AND INTERNATIONAL TRADE	
Department	
Compensation for expenses associated with prior years buy back—	
Leduc J-P	3,239
NAFTA Chapter 11 Tribunal payment—	
S D Myers, Inc vs Government of Canada.	235,840
Claim pursuant to the *Canadian Human Rights Act*—	
Barcados A	4,500
Out of court settlement—	
Reuber W et al. v. H.M.Q	19,355
Names withheld (1)	300,000
Claims under $1,000 (158)	15,847
	578,781
Canadian International Development Agency	
Payment of a settlement—	
Name withheld (1)	*692,882*
	1,271,663

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
HEALTH	
Department	
Settlement of claim following alleged breach of trust with contrator —	
Ajawajiwesi Consultation Production Incorporated	14,499
Medical Devices Litigation for Legee & Legee	5,000
Claim under $1,000 (1)	712
	20,211
HUMAN RESOURCES DEVELOPMENT	
Department	
Accidents involving a Crown vehicle—	
Co-Operators General Insurance Co.	4,348
Pardy C	5,000
Pardy K	7,500
Compensation for Canadian Human Rights violations—	
McAllister Windsor V	3,094
Compensation for general damages—	
McDonald N	28,500
Ojistoh Management	2,481
Pearl House Manor Ltd	20,000
General damages through mediation process with Canadian Human Rights—	
Essar K	2,000
Out of court settlement-Damages for wrongful dismissal—	
Bergeron J	96,000
Out of court settlement-Wrongful actions by a manager—	
Weir Bowen in trust for Wheatly B	42,500
Reimbursement of legal fees for a complaint against Employement Insurance Program—	
Carrière L	1,692
Radigan M	1,500
Velez S	2,896
Settlement of a claim as a result of an accident involving a Crown vehicle—	
Fredericksen McAlister in trust for Ordanes A	205,846
Settlement of Human Rights complaint—	
Name withheld (1)	27,500
Claims under $1,000 (30)	6,368
	457,225
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
Loss of rent—	
Robert Morales, Barrister & Solicitor in trust for Locatees First Uwhunshun Investments Ltd	24,000
Trespass on land—	
Hutchins, Soroka & Grant legal costs for Metlaktla Indian Band	6,000
Hutchins, Soroka & Grant in trust for Metlaktla Indian Band	1,000
Raymond Aukland	7,000
Settlement of claims—	
Macpherson & Terman in trust for 3 names withheld (1)	207,500
Taylor McCaffrey Barristers & Solicitors for Name withheld (1)	200,000
Ackroyd, Piasta, Roth & Day LLP for Name withheld (1)	27,500
Macleod Dixon in trust for Name withheld (1)	400,000
Miller Thomson LLP Barristers for Name withheld (1)	150,000
Settlement for investment loss of Ojibways of Onegaming First Nation—	
Don Colborne	17,000
Settlement for expropriation of land for widening highway to settle the Estate of the Late Everett L Maness and the Chippewas of Sarnia Band Council—	
Dally & Elliot in trust	12,000
Settlement for a fatal accident railway crossing to settle the succession of the decedent—	
Co-operators General Insurance Company	15,000
Out of court settlements—	
Receivable from The Roman Catholic Bishop of Kamloops	(450)
Settlement for payment on contracts—	
Mediascan Canada Inc	10,000
Amount owing for legal assistance—	
McDougall Gauley Barristers & Sollicitors for Name withheld (1)	4,000
	1,080,550
NORTHERN AFFAIRS PROGRAM	
Settlement of claim—	
Glowacki & Libitka for Name withheld (1)	*15,000*
	1,095,550
INDUSTRY	
Department	
Settlement for a contractual consultant—	
Gouin F	25,000
Settlement under the Canadian Human Rights Commission—	
Name withheld (1)	10,000
Claims under $1,000 (2)	620
	35,620
Atlantic Canada Opportunities Agency	
Accident involving a Crown vehicle—	
The Dominion of Canada General Insurance Co for Miller B	5,749
Settlement of a grievance and complaints filed with the Canadian Human Rights Commission—	
Name withheld (1)	27,500
Claim under $1,000 (1)	616
	33,865
	69,485

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
JUSTICE	
Department	
Settlement of claims related to employment—	
7 names withheld (1)	271,680
Settlement of discrimination complaint as a result of procurement process—	
Gowling Lafleur, Henderson, Barristers & Solicitors for Cognos Inc	3,800
Compensation for wrongful conviction and imprisonment—	
Government of Manitoba for Thomas Sophonow	259,350
Rejean Pepin	94,000
	628,830
Canadian Human Rights Commission	
Out of court settlement—	
Keith Fiona	2,028
Name withheld (1)	98,122
	100,150
Law Commission of Canada	
Out of court settlement—	
George Simpson & Rowland Carey	*5,000*
	733,980
NATIONAL DEFENCE	
Department	
Settlement of a claim as a result of an accident involving a departmental vehicle—	
1st Guaranty	9,345
Ace Auto Leasing Limited	7,921
Alex's Reconditioning	2,820
Allstate Insurance Company	1,000
Arsenault M	1,406
Associates Fleet Services	1,264
Atlantic Tractor and Equipment	12,600
Auto Glass Plus	5,292
Auto Source	10,964
Bay King Motors (1968) Limited	1,188
Bayview International Truck Limited	8,269
Bell Bris Installation	2,198
Black O	1,100
Bruce Chev Olds	2,910
Budget Car and Truck Rental	18,158
Budget Hanover	1,067
Budget Ottawa Laperriere	4,109
Budget Rent A Car	11,391
Calmont Leasing Limited	1,126
Captain (N) Girouard R	15,773
CGV Insurance Company	3,608
Chartrand J	14,358
Clarke's Auto Body	1,110
Coachworks Auto Body Limited	2,041
Collins and Associates in trust for Shannondoah Fox Ranch	30,000
Comeau K	1,511
Cunningham, Lindsay Canada Limited for the Co-operators General Insurance Company	26,570
Cunningham Lindsay Canada Limited for the Shaw Automotive Group	2,500
D Brown Motors (Barrie) Limited	1,113
Department of Justice	250,325
Department of the United States Army	18,370
Desmeules E	6,027
Direction Nord Sud	7,779
Director Nord Sud (DNS) Ltee	2,735
Discount Car and Truck Rental	109,022
Dominion Insurance	4,000
Doug's Auto Glass	1,241
Downey Ford Sales	4,507
Dubois P	2,220
Ducharme Motors Limited	1,176
Eisan M	17,415
Enterprise Rent A Car	48,744
Firstline Car and Truck Rental	4,180
Gagné C	8,354
Gauthier M/Dufour H	1,514
Gauthier V	3,355
Harris C	2,000
Hawkins R	4,499
Hertz Dallas Investments	37,131
Huckabone, Shaw, O'Brien, Radley-Waters	5,865
Hunt P	1,400
Huyah S	7,248
ING Insurance	4,565
Insurance Corporation of Newfoundland Limited	1,654
La Personnelle for Baily C	2,560
Langer P	9,408
Lang Michner in trust for Patriarcki C	71,750
Linda Mercer in trust for Blaquiere J	3,380
Location Pelletier	1,081
Lovick L	1,210
MacLean, MacDonald, Wiedman, Pitcher in trust for Flegel M	5,000
Malloy M	2,715
Manitoba Public Insurance Corporation	6,593
Manon Asselin Automobile	1,895
Marchand C	1,372
Marjolaine H	17,869
Marsh Adjustment for the Portage La Prairie Mutual Insurance Company	1,456
McCready W	1,315
McLeod and Company	16,076
McLeod S	1,520
Metro General Insurance Company Limited	1,376
Michael Robertson in trust for Paradi N	12,000
Moore J	1,738
Murdoc Group Inc	25,006
Nagle Idealease	1,156
Nanaimo Port Authority	2,415
National Car Rental (Canada) Inc	5,373
O'Regans Collision Centre	1,905
Patriarchy V	3,658
Penske Truck Leasing Canada	1,320
Pete's Sales and Service	4,316
Port of New Orleans	1,022
Portage Mutual Insurance in trust for Doucet A	6,607
Porter D	4,000
Porter E	5,592
Robinson Mazda	1,340
Rodeo Ford Sales Limited	3,870
Rural Municipality of Armstrong	1,310
R&D Trailer Rentals	1,009

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Saskatchewan Government Insurance Corporation	9,703
Service Master of Fredericton for Mazerolle M	6,687
State Farm Insurance Company	17,686
Super Carstar Collision	14,237
Swindells S	1,802
Taylor Chev Olds Limited	1,066
The Co-operators General Insurance Company	16,962
The Co-operators in trust for McLeod J	1,096
Transport Thom	1,327
Trius Car and Truck Rental	49,217
Trius Inc	2,928
Trius Leasing Limited	8,111
Underwritters Adjustment Bureau Limited for Stewart J	1,362
Unifund Adjusting Inc for Tiller J	3,861
United States Department of the Treasury	121,051
Urlacher Construction Limited	12,746
Valee N	1,415
Warrant Officer Jacques D	8,379
Western Star Trucks	6,000
Western Union Insurance for Radke L	1,315
Whitehead, Bird and Miles in trust	13,668
Wilson's Carpetland	3,200
Wilson R	1,953
Woods Motors Ford	1,632
Out of court settlement for injuries sustained in an accident—	
Cooper and McDonald in trust for Black SL	35,000
Minier L	25,000
R Rigley in trust for Salsman R	529,079
Vandor and Company in trust for Watson G	45,000
Settlement of claims as a result of personal injuries—	
Crowe, Dillon, Robinson in trust for Lorde P	29,875
Cunningham M	257,329
Fairbairn E	4,167
Laforest S	5,000
The Co-operators Insurance	16,242
The Nordic Insurance Company of Canada for Berring P	16,242
Thompson, Dorfman, Sweetman in trust for Logan M	31,099
Washington Mahody in trust for Keller K	12,000
Settlement of claims for loss and/or damage to personal effects—	
Alterson R	25,200
Archer S	1,382
Belanger C	5,226
Bélisle D	15,796
Belisle J	18,735
Braith Boyle in trust for Simpson M	35,000
Cpl Dubois P	2,220
Foreman D	1,262
Gagnon S	1,442
Gendron A	15,573
Gervais N	17,500
Gilhully A	1,145
Goulet S	27,582
Gravel A	2,500
Imtiaz J	12,778
Jolimore C	1,893
Lalonde K	12,846
Lalonde L	7,500
LCdr (Retd) Mury C	26,049
Major Baker R	1,955
Major Nicholls M	1,090
Martin D	1,999
Mazerolle M	2,000
MCpl Carrierre I	1,054
MCpl Reoch G	2,689
Pte Krauss T	1,142
Sandstrom and Scott in trust for Eagle M	2,438
Villeneuve P	1,057
Out of court settlement for termination of employment—	
Armandos J	35,000
Canadian Forces Central Fund for Bauerman P and Lammert W	189,792
Grondin Poudrier Bernier in trust for Hebert D	76,500
Harding H	50,739
Harding H	30,000
Vigneau N	6,700
Wagner and Associates in trust for Mack D	36,000
Miscellaneous disbursements—	
Alian Côté Renards	6,809
Brauer M	3,703
Burke - Robertson in trust for Lauzon J	5,500
Daigle S	6,374
Department of Justice	12,559
Goodman C	14,198
Hydro One	8,728
Irving Oil Limited	1,074
LCdr Chartrand E	4,200
Mahon B	3,098
Minister of Finance Saskatchewan	8,806
Muise C	1,447
Mury C	1,258
OHSC Quebec	1,250,000
Oramocto Indian Band	1,771,803
Robinson S	5,000
Smith D	5,000
Soloway Wright in trust for Marsot M	5,006
Spicer G	3,742
Symtron Systems Inc	1,500,000
The Co-operators General Insurance Company for Lucas T and Lucas L	1,717
The Whitecap Dakota First Nation	134,868
Whiting M	7,238
Wilson R	1,343
Windsor Law Group in trust for Baker S	6,211
Ministerial claims pursuant to the *Canadian Human Rights Act*—	
47 names withheld (1)	571,981
Claims under $1,000 (560)	1,226,128
	9,541,263

NATURAL RESOURCES

Department

Particulars and payee	Amount
Out of court settlement regarding portability of pension—	
Caroline, Engelmann and Gottheil in trust for Guérette J	220,000
Out of court settlement regarding mispresentation and breach of agreement—	
Smith Lyons in trust for MAG Engineering and Constructors International	500,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Claim regarding personal attributable to the working environment—	
Barry Spalding Richard in trust for McCarthy Peter	175,000
Settlement under the *Canadian Human Rights Act*—	
Morrow C	30,000
Out of court settlement—	
Eyamie S	9,657
	934,657

PARLIAMENT

House of Commons

Particulars and payee	Amount
Claim under $1,000 (1)	134

PRIVY COUNCIL

Canadian Transportation Accident Investigation and Safety Board

Particulars and payee	Amount
Accident involving a Crown vehicle—	
Insurance Corporation of British Columbia	*1,961*

Office of Indian Residential Schools Resolution of Canada

Particulars and payee	Amount
Settlement of claims of abuse—	
227 payments issued to legal representatives	*10,141,280*
	10,143,241

PUBLIC WORKS AND GOVERNMENT SERVICES

Department

Particulars and payee	Amount
Claim due to error and omission of contract wording—	
Barry Padolsky Architect Ltd	30,210
Charlottetown Animal Lab project—	
Boyne C legal services	30,644
MacPherson Duncan S legal sevices	50,547
Pringle AR legal services	39,212
Motor vehicle accident—	
Budget Rent-A-Car	28,186
Claim for lost opportunity on actual rations served—	
Canadian Industrial Trade Tribunal	12,000
Out of court settlement for personal injuries sustained in Complexe Guy-Favreau—	
Cartier G	12,500
A four (4) inch sewage pipe was blocked and backflowed onto the parking area behind the Booth Building—	
Casual Comfort Wear	3,031
Claim due to error and omission of contract wording for replacement of a border crossing facility—	
CCRA Nelway	6,814
Charlottetown airport runway project—	
Charlottetown Airport	2,863
Island Construction	118,024
Jacques Whitford Environment	1,725
Negligent mispresentation regarding erroneous advice—	
Civile Service Co-operative	110,473
Out of court settlement to defray repair costs for damages related to rental of building—	
Colonia Development (1987) Inc	8,000
Out of court settlement for payments of additional work on major renovations related to project 609664—	
Construction Socam Ltee	655,000
Out of court settlement for damages to a building caused by Construction Sogescon Inc—	
Construction Sogescon Inc	80,929
HMCS Cabot projet—	
Cox Hanson O'Reilly and Matheson legal services	15,559
Flood on the 11 floor of CD Howe building —	
Crawford Adjuster Canada	1,256
Costs incurred for oil spill remediation—	
Department of National Defence	47,264
Saline Water Supply Upgrade project—	
Diamond Construction	87,410
Research and productivity	1,609
Out of court settlement for inconveniences resulting from Sun Life's refusal to reimburse an employee for medical expenses—	
Dubois A	1,052
Claims for cost of delay in contract negotiations—	
Dufour Isabelle Cusson Avocats	10,836
Deer Lake RCMP Detachment project—	
EFCO Enterprises- corrective measures	41,505
Warranty and roof repair—	
Environment Canada- North Vancouver Environmental Science Center	60,000
Damages to training manual caused by a flood in Lester B Pearson Building—	
Foreign Affairs and International Trade	1,000
Out of court settlement to compensate for damages and inconveniences sustained due to excessive delay to appoint the employee for interim and salary increase realted—	
Gaumond G	2,800
Flooding in a building for Minto Properties Ltd—	
Green B	36,686
Port Royal Water Supply project—	
HE Armstrong Mechanical Ltd	5,995
Settlement under terminated contract—	
Hewitt (Brockville) Ltd	11,306
Irving Shipbuilding Inc	30,000
Injury sustained in a slip and fall at Colonel By entrance of the Government Conference Centre—	
Huges D	30,000
Settlement of lawsuit for lost opportunity in contract award—	
Hunter Garrett Lobay	15,000
Out of court settlement for interest payments resulting from temporary financing required prior the signing of lease—	
Lamarche G	2,994
Mike Chevrier accident—	
Laushway Law Office	3,045
Damage to vehicle in National Defence parking lot—	
Marcel Belanger	1,096

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Disbursements relating to costs of ligitation process—	
McBride Group Inc	3,956
Berth #30, St John's project—	
McInness C legal services	4,321
Contract awarded in error negotiated a settlement with successful bidder—	
McLennan R in trust	20,000
Alleged Breaches of Canada Labour Code—	
Department of Finance	30,000
Contribution for transfer of quay to allow for maintenance of the maritime structure—	
Municipalité de Grande Vallée	12,000
Out of court settlement—	
Name withheld (1)	35,000
Stephenville Dredging project—	
O'Brien & Associates legal services	1,573
Disbursements relating to their costs of filing and proceeding a complaint—	
P & L Communications Inc	2,845
Siemens Westinghouse Inc	24,038
Sewage lift station upgrade—	
PWGSC legal services	19,974
Personal injury of an employee—	
PWGSC legal services	22,667
Damage to personal property—	
Rausch J	4,067
Out of court settlement for professional fees related to law suit between Les Industries Strongbar Inc versus Groupe Canvar and the Attorney General of Canada—	
Raymond Chabot Grant Thorn	2,207
Claim for consultant and legal costs for Riding Arena Remedial Repair—	
Royal Canadian Mounted Police	15,250
Motor vehicle accident on Alaska Highway—	
Smith S in trust	275,000
Damage caused by flood—	
Stellor Holdings Ltd	9,775
Settlement of claim for late cancellation of conference facility—	
The Algonquin	34,830
Settlement for an employee motor vehicle accident—	
Worthington David & Company	280,000
Legal fees to settle a motor vehicle accident that involved an employee—	
Worthington Simm & David	1,879
Claims under $1,000 (11)	(170)
	2,395,783

SOLICITOR GENERAL

Department

Particulars and payee	Amount
Claim under $1,000 (1)	*30*

Correctional Service

Particulars and payee	Amount
Canadian Human Rights Commission settlements—	
Atnikov Earl A in trust for McGuire C	30,000
Lenglet Richard	2,400
Lipscombe Richard	3,000
Littlefield L	7,000
Maracle A	65,000
Prestsell Cavanaugh, Barristers - Maracle A	10,000
Tannis Earnest G in trust	100,000
Vandale Calvin	5,000
Viscount Brian	1,000
Whetung B	20,459
Compensation for computer destroyed by casual employee—	
Hurley - Inmate	2,170
Compensation relating to the death of M. Alain Beaule—	
Beaule, Gerald and Adam in trust	2,000
Unauthorized release of confidential information—	
Ferguson and Boeckle in trust	4,000
Reimbursement of union dues—	
Moore Richard	1,372
Transfer fund to hire employee during United Way Campaign—	
United Way	8,000
Settlement of lawsuit—	
Ludwig Lichtenheldt in trust	8,000
May Jensen Shawa Solomon (claimant Silva)	245,663
Teryl & Scott in trust	20,000
Damages due to fire at outside of training facility—	
Saskatoon Wildlife Federation	4,407
Damages to personal property—	
Dickson B	1,068
Jensen I	2,093
Van Dusen E	2,048
Compensation for discrimination and harrasment—	
David Iain Tench	8,000
Compensation for services rendered in good faith—	
Edgewood Foundation	8,500
Compensation for damage to personal effects—	
Name withheld (1)	25,000
Compensation for injuries sustained—	
Barry Spalding Richard in trust	20,000
Bercier, Denis via Antymniuk & Antymniuk	5,000
Boyne Clarke in trust	33,350
Brian A Adair in trust	80,000
Brian Callender in trust	3,500
Phillips Paul in trust	40,000
Racioppo, Zuber, Coetzee, Dionne in trust	12,000
Robichaud, Godin, Williamson, Theriault & John in trust	8,500
Ruth Reimer in trust for Oliver GL	5,000
Schwartz Gillen in trust	8,758
Vaughan Barrett, Barrister & Solicitor in trust	10,000
Compensation for lost items—	
Anderson R	1,621
Chesborough - Inmate	1,464
Clinton J - Inmate	1,051
Denis Eric	1,162
Dorscheid K	1,392
Nott J - employee/ vehicle	1,130
Pelletier S - inmate/computer	1,548
Sacco Guiseppe	1,900
Souca A	1,146
Compensation for the murder by an offender—	
Lauk & Associates in trust	740,000
Settlement of motor vehicle accidents—	
Arseneau G	1,200
Harvey E	2,000
Holmes & Company/Brian A Adair	80,000
Humphries Dave	1,055
McNeil D (employee)	1,395

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Pilot Insurance/ Smith D - contractor	2,848
Powers L	6,356
Smyth K	1,024
The Personal Insurance Company of Canada for Debbie Wright	1,786
Settlement for termination of contract payment—	
J. David Ross in trust	11,000
Thériault Dr. L	1,800
Compensation for the loss of a possibility of being appointed to a position—	
Nelligan O'Brien Payne LLP in trust	65,000
Compensation for work related issues—	
Desmoulin G -Grievance	13,302
Sonmor K	3,000
Wiggins	30,323
Compensation for litigation costs—	
Biron G	12,785
Deines P	2,677
Harvey M-C	5,960
Laforest P	80,000
Mandelcorn Michael in trust	7,000
Compensation for wrongful dismissal—	
Me Richard Letendre in trust	3,000
Mediated settlement CHC complaint—	
Stokowski Corrine	10,000
Compensation for assault by an offender in full parole—	
Boucher Manon	50,000
Grievance for Therapy upheld—	
Foote J	2,240
Claims under $1,000 (880)	151,115
	2,111,568
Royal Canadian Mounted Police	
ADR Negotiated settlements— Non taxable—	
Comeau D J	1,300
7 names withheld (1)	78,719
ADR Negoctiated Settlements— Taxable—	
Comeau D J	5,668
Comeau D J	7,183
Parsons D L	8,000
21 names withheld (1)	419,527
ADR Negotiated settlement— Taxable transfer to RRSP—	
5 names withheld (1)	63,264
Settlement for damages arising from third party vehicle accidents—	
Able Autobody (Walnut Grove) for King L	12,179
Ace Taxi Ltd	1,530
Alberta Motor Association Insurance Company for Gilmar W	2,656
Alsgir A	2,667
Andrews McVagh Ltd	1,000
Avalon Auto Body for Auger C	5,068
Avalon Auto Body for Cardinal F R	2,652
Battlefords Credit Union Limited	1,299
Bharj J	1,018
Bi-Rite Ltd for Hyde D	2,029
Boudreau G	9,660
Brownlee Fryett in trust for Staal L	3,509
Ches Crosbie Barristers in trust for Brushett L	1,344
Chilako Adventures	3,345
Colonial Collision Center for Ettinger D	2,194
Coquitllam Chrysler Dodge Jeep Ltd for Topping P	1,257
Coutts A	1,774
Don Golden Auto Body Ltd for Lee J H	1,891
Dot-Lyn Sales & Service Ltd for Nobel C	2,820
Enfield Auto Services Ltd for Lewis G	1,236
Enterprise Rent-A-Car	1,091
Family Insurance Solutions Inc for Hanson T	1,827
Federated Insurance for Francis Plumbing & Heating Ltd	1,626
Federation Insurance Company of Canada for Huston A	1,897
Frenette M C	1,547
Goldman Lakhani Zimmer Bray for Casey J	1,787
Hadley K	1,275
Hall Reverinng & DeMong in trust for Levangie V	3,997
Hertz Canada Limited for Gilroy A	1,291
Hickman Motors Limited for Power D	1,327
Ing Halifax for Newton S	1,812
ING / Wellington Insurance Company for Rouleau L	2,838
Insurance Corp of British Columbia for Lahoda D	3,281
Insurance Corp of British Columbia for McManus D	1,110
Insurance Corp of British Columbia for Audet J M	1,727
Insurance Corp of British Columbia for Biladeau R	1,006
Insurance Corp of British Columbia for Bourne D	3,452
Insurance Corp of British Columbia for Brauer B	5,045
Insurance Corp of British Columbia for Calimisan N	1,093
Insurance Corp of British Columbia for Creedican A	1,231
Insurance Corp of British Columbia for Dentrotte D	2,019
Insurance Corp of British Columbia for Doyle M	6,332
Insurance Corp of British Columbia for Durant P	8,279
Insurance Corp of British Columbia for Enterprise Rent-A-Car	1,613
Insurance Corp of British Columbia for Fung C P	4,494
Insurance Corp of British Columbia for Gibb T	1,104
Insurance Corp of British Columbia for Hall W	1,390
Insurance Corp of British Columbia for Hole C	1,324
Insurance Corp of British Columbia for Holman R	5,900
Insurance Corp of British Columbia for Isherwood K	5,158
Insurance Corp of British Columbia for Kampman D	3,337
Insurance Corp of British Columbia for Keith Plumbing & Heating	2,799
Insurance Corp of British Columbia for Lange R	1,313
Insurance Corp of British Columbia for Lloyd J	9,813
Insurance Corp of British Columbia for Lyons M	1,739
Insurance Corp of British Columbia for Macintyre S	4,051
Insurance Corp of British Columbia for Maric P	1,415
Insurance Corp of British Columbia for Matic I	1,646
Insurance Corp of British Columbia for McNeil R	1,137
Insurance Corp of British Columbia for Nicola D	9,744
Insurance Corp of British Columbia for Ousey E	2,479
Insurance Corp of British Columbia for Reeves D	8,355
Insurance Corp of British Columbia for Riat H	1,436
Insurance Corp of British Columbia for Stitch D	2,089
Insurance Corp of British Columbia for Tang P	1,935
Insurance Corp of British Columbia for Vien T L	8,459
Insurance Corp of British Columbia for Webster J & J	12,753
Insurance Corp of British Columbia for Nijjar R	1,181
Insurance Corp of British Columbia for Amezcua J	4,814
Kuzyk E M	1,839
Legge's Garage & Autobody Shop for MacGillivreay B	1,925
Louttit G R	1,244

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Manitoba Hydro	5,844
Manitoba Public Insurance Corp for Dunn J M	4,687
Manitoba Public Insurance for Robertson P	1,268
Manitoba Public Insurance for Rousseau	3,338
Manitoba Public Insurance for Andrews McVagh Ltd	2,852
Manitoba Public Insurance for Bharj J	2,880
Manitoba Public Insurance for Bradburn M	1,978
Manitoba Public Insurance for Chief P	2,595
Manitoba Public Insurance for Murphy R	2,887
Manitoba Public Insurance for Preston D M	3,547
Manitoba Public Insurance for Sheehan G	2,093
Metro General Insurance Corp for Hutchings D	1,820
Metro Motors	20,292
Mueller D	2,494
Mundies Towing Storage	1,369
Nicola D	1,733
Pacific Sign & Design for Famous Players	1,263
Peace Hills General Insurance Co for Walker C	3,820
Pointe-Verte Police	5,083
Portage Mutual Insurance for Hedges D	6,976
Queen City Auto Body Ltd for Leibel Trucking J	2,366
Royal Sun Alliance Insurance of Canada for Kehewin W	1,643
Royal & Sunalliance for Lagac J	5,117
Rutu I	4,500
Sabey K W	1,000
Saskatchewan Government Insurance for Bourassa J	1,691
Saskatchewan Government Insurance for Chambers A	4,535
Saskatchewan Government Insurance for Heisler C	1,004
Saskatchewan Government Insurance for Honish S	1,193
Saskatchewan Government Insurance for Hrycuik G	1,381
Saskatchewan Government Insurance for Hudy G	1,722
Saskatchewan Government Insurance for Hudy G	1,722
Saskatchewan Government Insurance for Langenberger L	1,557
Saskatchewan Government Insurance for Oakley M	1,408
Saskatchewan Government Insurance for Schraeder D	1,363
Saskatchewan Government Insurance for Stocks B	1,142
Saskatchewan Government Insurance for Stonehouse G	1,984
Saskatchewan Government Insurance for Tansley H	3,493
Saskatchewan Government Insurance for Wade J	2,912
Saunders Auto Body Ltd for Malladi V S	1,111
Saunders Motors Co for Eisner B & D	1,495
State Farm Insurance Companies for Chan S	4,976
State Farm Insurance Companies for Maynard G	15,003
Stomp W M	1,366
Taylor Llincoln Ford for Allen A	1,172
The Co-Operators General Ins for Wright B	23,838
The Co-Operators General Insurance Company for Dorner A	13,320
The Co-operators General Insurance Company for Smith A	1,104
The Dominion of Canada for Wagner D	2,062
The Economical Insurance Group for Burden D	1,834
The Economical Insurance Group for Crawford K	1,825
The Personal Ins Co of Canada for Lewis G	3,104
Thrifty Car Rental for MacConnell B	14,500
Tom Woodford Ltd for Picco B	1,110
Town of Beaumont	1,051
Unifund Assurance for Denhaan J	2,375
Viet Hieu Nguyen for Heacock B	2,525
Wawanesa Mutual Insurance Company for Johnston L	2,134
Wawanesa Mutual Insurance Company for Stevens A	1,336
Westland Insurance for Bettencourt F	4,516
Settlements for injuries/fatality arising from motor vehicle accidents—	
Babb Sheppard in trust for Bassett D G	6,474
Barry Spalding Richard in trust for Firzpatrick R A	25,000
Becker Mathers in trust for Singhat R	19,000
Boyne Clarke in trust for Hagans D	5,000
Braithwaite Boyle in trust for Ozar S	20,000
Burke Electric Ltd	1,065
Carruthers & MacDonnell in trust for Paul-Marr J	6,522
Ches Crosbie Barristers in trust for Fleming G	35,000
Christopher J Van Twest in trust for Kainth A	3,000
Christopher J Van Twest in trust for Kainth D	6,000
Christopher J Van Twest in trust for Kainth S	5,000
Christopher Johnston in trust for Yorke-Hardy M	5,500
Coleman Lacroix Fraser & Whittome in trust for Crichton M	8,750
Coley Hennessy & Cassis in trust for Rymak G & R	10,000
Cox Trofimuk Campbell - Larbalestier Stewart in trust for Harder J	70,000
Crabbe T J	22,500
Creelman H	1,000
Crinall D	2,500
David E Kiester in trust for Forseth J	2,275
Deems K	3,988
Dick Byl Law Corporation in trust for Maack V	6,203
Dick Bylaw Corporation in trust for Blackburn T I	21,637
Dr Gabriel Hirsch for Laysmith A	1,350
Edwards Edwards & Edwards in trust for Smith J C	5,000
Edwards Edwards & Edwards in trust for Smith J C	23,000
Forse Nathanson in trust for Thomson M	6,000
Fowle & Company in trust for Best D	40,000
Fowle & Company Trust Account for Kehewin W	13,500
Fritz Lail Shirreff Vickers in trust for Sidhu A S	5,000
Gerard G Griffin in trust for Hutchings C	29,000
Goldsman Ritzen Shadlyn Account Gleason M	25,475
Gulati K	5,270
Gullberg Wiest Macpherson & Kay for Hodder J	4,275
Hammerberg Altman Beaton & Maglio in trust for Dean C	25,000
Hanson Wirsig Matheos in trust for Baker P	30,000
Hanson Wirsig Matheos in trust for Kennedy P	19,500
Hanson Wirsig Matheos in trust for Penaloza F	3,903
Henderson Livingston Stewart in trust for Sinclair C	15,182
Hostyn Fontaine & Podemski in trust for Dube Y	2,000
Insurance Corp of British Columbia for Fields A	4,000
J D Thomas in trust for Wehrmann H	22,000
Jackson Davis Harper in trust for Young J B	12,000
John A Davis Law Corporation in trust for Warrington C N	3,000
Johnson Law Offices Trust Account for Miller C	55,000
Koffman Kalef in trust for Hobbis E	14,500
Kousonsavath P	15,500
Lauk & Associates in trust for Cooper B J	100,000
Logan & Lennon in trust for Ranch R	1,075
MacIsaac & Company in trust for Bennett S	125,000
McComb Witten in trust for Chang L H	5,000
McComb Witten in trust for Lei Z P	1,500
McComb Witten in trust for Lui K P	8,000
McComb Witten in trust for Yang Y L	5,700

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
McGinty McCleave in trust for Cresine G	7,500
Michael Golden in trust for Tan M	21,000
Owen & Morrison in trust for Hawes C	1,183
Owen & Morrison in trust for Hawes C	7,716
Patrick R Wilbur in trust for Rose P D	20,000
Piddocke T	1,697
Pink Nickerson Star in trust for Allen A J	35,000
Presse & Mason Law Office in trust for Trucker F	43,478
Presse & Mason Law Office in trust for Tucker F	15,000
Ram B	3,860
Ram M	3,860
Robert M Moffat in trust for Dulaba A R	42,500
S G Segal Law Office in trust for Pasloski J	100,000
Shaw McLellan & Ironside in trust for Reuber W	16,667
Sirois Paquette in trust for Paulin M	25,000
Stephens & Holman in trust for Celier B	14,500
Stephens & Holman in trust for Whiteside K	7,000
Sugden McFee & Roos in trust for Horvath J	15,000
Taylor E	1,500
Terry McCaffery in trust for Williams C	75,000
Vanstone de Turbeville in trust for Michael H	20,000
Vernon & Thompson in trust for Locke L	67,500
Wagner & Associates in trust for Keddy L	95,000
Wheatley Sadownik in trust for O'Donoghue H	60,000
Workers' Compensation Board of B C for Munro R	14,589
Zed & Company in trust for Crawford P	4,000
Zed & Company in trust for Crawford P	4,160
Zed & Company in trust for Crawford P	4,250
Settlements for damages to aircfraft —	
Air Transat	349,289
Settlement for damages caused by personal injury, assault, false arrest, excess force, loss of income and negligence—	
Andersen Paul in trust for Dunn L & J	20,000
Bouchard Picard in trust for Paquet B	15,000
Chasson & Roy in trust for Marchand G	10,000
Chouinard & Company in trust for Hamilton G	30,000
Dwayne (Trudeau) G Ron Law Office in trust for Pedersen B	3,000
Eggum Abrametz & Eggum for Bear C	50,000
Franco P Tarulli Trust Account Howell J	10,000
Harper Grey Easton in trust for Estate of Kamikar Singh Haer	153,381
Jackson J	1,321
McJannet Rich for Knight J	1,000
Oliver Smith & Crook in trust for Hamilton G R	2,972
Scarborough Herman & Harvey in trust for Lund S	40,000
Snary L J	10,000
Teed & Teed in trust for Denton J B	2,500
Treakle T	1,000
Virginia Palsgrove in trust for McGill J	14,000
Warner Bandstra Brown in trust for Hawes I	7,500
Worthington & David in trust for Brooks D, Graham G & Swift E	60,000
Settlements for physical injuries, mental stress and/or pain and suffering—	
Anthony Varesi in trust for Sloan T	2,450
Assurances G Gosselin	1,395
Bjornson K	1,143
Buffy Blakley in trust for Grouette T	5,000
Buffy Blakley in trust for Powell K	5,000
Clifford Wheatley Law Office in trust for Hunt R	5,000
Constas A	5,000
Doiron & Bastarache in trust for Albert J R	10,000
Doiron & Bastarache in trust for Losier Y	10,000
Doiron & Bastarache in trust for Noel C	30,000
Madeiros R	5,000
McDougall Gauley in trust for Kerbs F L	2,000
Ron Buddenhagen in trust for Wautynchuk J	15,000
Schouler H	2,000
Thomas M Engel Law Office dor Stokes/Saddleback	41,886
Thomas M Engel Law Office in trust for Buffalo L & D	3,750
Wagman Sherkin in trust for Cater P	12,007
Wagman Sherkin in trust for McAllister	12,007
Wagman Sherkin in trust for Scullion R	12,007
White Ottenheimer & Baker in trust Barrett M E	33,500
Settlement for loss of income—	
M D Charlton Co Ltd	20,000
Wagman Sherkin in trust for Branton D	327,500
Wescam Inc	4,695
Damage to personal and private property, buildings, land and animals—	
Airdrie Carpet Craft	2,538
Brad's Cabinet & Renovations Co Ltd for Taylor D	1,500
Bushenlonga A	1,000
Carew P	2,000
Chan S	1,126
Clarke Burnett in trust for Harasym R	20,000
Doerksen L	1,120
Freeman C	1,000
How Lawrence White Bowes in trust for Johnsen T	43,478
How Lawrence White Bowes in trust for Johnsen T	25,000
Mercer D	1,400
Ministry of Transport (Light Post)	1,287
Morrison S	1,817
Normandeau J E	3,407
Penticton Veterinary Hospital Gagnon B (Rambo)	4,361
Penticton Veterinary Hospital Gagnon B (Rambo)	4,717
Selkirk Signs & Services Ltd	3,062
The Corporation of the City of North Vancouver	25,031
The Planning Centre for Matheson C V	5,248
Tratch C	3,000
Settlement for loss, destruction and damage to exhibits—	
Hope Heinrich in trust for Koocher W	2,500
Hui R	1,094
Rabbit J T	2,000
Ratzlaff J	2,861
Thomas T	2,000
Settlement for Human Rights complaint—	
Cynthis Sams in trust for Jackson R	29,000
Compensation claims -—Court judgements—	
Blanchard B L	15,130
Caccaulay McColl in trust for Hill R	36,000
Emery P	33,000
Falconer Charney MacKlin for Gibas L	15,000
Gauthier Bellehumeur S.E.N.C. in trust for Gagnon A	79,761
Gauthier Bellehumeur S.E.N.C. in trust for Gagnon A	2,599
Hope Heinrich in trust Isadore W	4,745
Lawson Glod in trust Aurora Boat Centers Ltd	33,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Concluded*

Particulars and payee	Amount
	$
Muldoon D	4,000
Scurfield Tapper Cuddy for Uni-Jet	90,521
Trudgian J	10,000
Claims under $1,000 (336)	124,283
	4,656,469
	6,768,067
TRANSPORT	
Department	
Compensation ordered in application for injunction—	
Marine Serve MG Inc	2,000
Payment of compensation under the *Canadian Human Rights Act*—	
Lavigne P A	5,000
Oszust S	25,000
Waugh D	16,500
Compensation for harassment complaint—	
Oullet Nadon and Associates in trust for Name withheld [1]	13,000
Departmental General Counsel Green R J for Name withheld [1]	4,890
Settlement for personal injury as a result of the sinking of the True North II—	
Andrew Dekany Barrister and Solicitor in trust for Foerster M	318,750
Compensation for damages to vehicle as a result of accident—	
Insurance Corporation of British Columbia	2,000
Labrador Motors Limited	1,071
Compensation for personal injury as a result of a fall—	
Browne Fitzgerlad Morgan & Avis in trust for Cloutier S	13,000
Martin Whalen Hennebury & Stamp in trust for Roberts E	4,000
Maître Réal Boudreau in trust for Derrick K	5,000
Johnston & Co in trust for Hebert J R	16,305
Compensation as a result of an employee injured on duty—	
Gander International Airport	14,690
Settlement for personal injury as a result of electrocution to a contracted electrician—	
Stewart McKelvey Stirling Scales in trust for Nash M	225,000
Settlement for wrongful confiscation of the Redcap concession—	
Robert Shour in trust for Allcap Baggage Claim	30,000
Compensation paid to employees as a result of termination of contract at Jean Lesage Airport—	
Bilodeau S	3,200
Bizeau P	3,200
Chamberland R	3,200
Cote M	1,600
Cote P	2,400
Dery J	3,200
Desrochers G	3,200
Landry M	3,200
Messier G	3,200
Pare G	3,200
Racine R	1,600
Veilleux R	3,200
Compensation for damages to an airplane motor as a result of ice left on the runway—	
Mendelsohn Rosentzveig Schacter in trust for El AL Israël Airlines Ltd	160,000
Settlement for damages as a result of a fire at Jean Lesage Airport—	
DeBlois and Associates in trust for Assurance Royale, Larivière L, Technisol Inc, Vanair Inc, Société d'Investissement Enclume Inc, Tel— Air Électronique Inc, 2161—9580 Québec Inc, Legault J, Air Saguenay 1980 Inc, Chubb du Canada Compagnie d'Assurance, Cigna du Canada Compagnie d'Assurance	782,691
Compensation for personal injury resulting from a deadly boat accident—	
Donnelly and Murphy in trust for Simmons W	223,125
Claim under $1,000 (1)	800
	1,897,222
TREASURY BOARD	
Secretariat	
Compensation for personnal expenses relating to holiday cancellations at the request of employer—	
Billings R	2,000
VETERANS AFFAIRS	
Department	
Settlements of claim for legal costs—	
Ogilvie & Company in trust for King, Garry R	4,321
Crundwell E & Crundwell A	13,134
Settlement of claim for interest—	
Robarts E for the estate of Robarts R	35,730
Settlement of grievance—	
Bertrand L	5,000
Settlement of claim relating to the *Canadian Human Rights Act*—	
Labbé J	6,000
Settlement of claim relating to Work Place Health and Safety Commission—	
Vallée G	2,500
Settlement of claim related to potential liability resulting from the misfeasance of a Departmental employee—	
Beaumont A	1,808
Bureau P	2,348
Charette R	6,289
Coulombe G	1,470
Hayes W & Pileci R	2,529
Prévost C	7,700
St-Laurent H	2,787
Claims under $1,000 (3)	607
	92,223
Total	42,194,022

---

[1] Name withheld in accordance with terms of settlement.

EX GRATIA PAYMENTS

This statement provides, by ministry and program, details for all ex gratia payments of $100 or over. Payments of less than $100 are reported as one amount at the end of each program, together with the total number of such payments. For the purposes of this statement, an ex gratia payment is a discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received.

EX GRATIA PAYMENTS

Particulars and payee	Amount
	$
AGRICULTURE AND AGRI-FOOD	
Department	
Compensation for the cost of tickets that were failed to be used due to a last minute requirement from the minister—	
Corey M	100
Compensation for the loss of a CD player—	
Davis Debbie	138
Compensation for stolen items while on travel status— travel status—	
Gaube R	308
Payments under $100 (3)	134
	680
Canadian Food Inspection Agency	
Compensation for personal expenses relating to holiday cancellations at the request of the employer—	
Laterman W	442
Compensation for PSHCP coverage denied due to administrative errors—	
Desmarias W	800
Compensation for theft of personal items—	
Chaput J	138
Compensation for damages to personal property—	
Issa A	805
Lafontaine R	130
Prebinski N	106
Tarasco C	332
Compensation for losses incurred in relation to the export of horses to Germany—	
Sea Air	905
Compensation for disposal of soya protein imported from the United States mistakenly identified as a dairy product—	
Belanger J	256
Compensation for items that were refused entry into Canada and returned to Italy—	
Mandel M&K	1,000
Payments under $100 (13)	631
	5,545
Canadian Grain Commission	
Human Rights Settlement—	
Chevrette P	*1,000*
	7,225
CANADA CUSTOMS AND REVENUE AGENCY	
Relief payments for heating expenses—	
217,869 entitlements @ $125	27,233,625
59,908 entitlements @ $250	14,977,000
Compensation for medical expenses—	
Milloy W	140
Compensation for damage to motor vehicles—	
Courtiers Nichol Ltée	298
Lim J	692
Pell M	892
Rollins A	967
Rollins Al	533
Sidhom F	250
Thomas S	127
Compensation for damage to clothing and/or other personal effects—	
Arseneau K	125
Deschenes F	129
Filipeck L	108
Lahti L	261
Langlois J	221
Martin R	297
Morency J	119
Richer M	119
Roper M	155
Sinclair M	100
Swanson W	107
Tipton K	225
Zin C	400
Compensation for loss of personal effects—	
Dobko H	105
Lachapelle E	415
Lee O	213
O'Brien	195
Compensation for PSHCP coverage denied due to an administrative error—	
Giguere M	1,053
Lombaert B	578
Mc Caig H	501
Mc Cafferty S	231
Petropoulos S	813
Rae A	221
Rogerson T	142
Reimbursement for Public Service Superannuation contribution as a result of an administrative error—	
Landowski T	1,720
Nicoloff K	399
Compensation in lieu of docking fees—	
Fisheries Museum of the Atlantic	570
Compensation for tuition fees for courses cancelled as the result of a work reassignment—	
Murphy M	1,800
Reimbursements of costs incurred as a result of an administrative error—	
Der H	993
MacPherson D	100
Ramiah I	951

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Compensation for non-refundable prepaid costs as a result of cancellation of vacation—	
Boston W	4,572
Cenne P	2,267
Payments under $100 (74)	2,781
	42,237,510
CANADIAN HERITAGE	
Department	
Compensation for a broken radio—	
Lépine L	129
Payments under $100 (2)	153
	282
Parks Canada Agency	
Compensation for loss of camera—	
Boyd B	460
Compensation for damage to vehicle—	
Varma M	1,469
Compensation for damage to safety footware—	
Boutilier R	129
Compensation for harassment complaint—	
Kochems M	722
Reimbursement of benefits deficiencies—	
Kingdom Raelata	3,263
Reimbursement of veterinary costs to put horse down—	
Voth D	377
Compensation for damage to camper trailer—	
Mitchell R	770
Compensation for personal loss—	
Electro Centre Garage	652
Genest R	227
Girard L	134
Margarian R	408
Payments under $100 (1)	30
	8,641
Public Service Commission	
Reimbursement of a stolen jacket and medication—	
Charrette J	670
Payment for the cost of replacement eyeglass frames—	
Merrifield R	115
Payments under $100 (4)	61
	846
	9,769
CITIZENSHIP AND IMMIGRATION	
Department	
Compensation for loss of personal property in the office—	
Bisson P	*325*
Immigration and Refugee Board of Canada	
Payment under $100 (1)	*22*
	347

Particulars and payee	Amount
	$
ENVIRONMENT	
Department	
Compensation for repairs to a boat damaged by a submerged staff gauge—	
Anton Vanzwol	518
Payment for personal work boots stolen from Government vehicle parked in office parking lot—	
Watson S	248
Reimbursement of a claim refused by Sun Life for lenses and frames—	
Whitall Cherri	112
Payments under $100 (4)	248
	1,126
FINANCE	
Department	
Payment to the Ottawa Firefighters Toy Parade in recognition of inconveniences associated with the rescheduling of the parade to accommodate security arrangements for the forthcoming G-20 meeting in Ottawa—	
Toy Parade	*5,000*
FISHERIES AND OCEANS	
Payment for financial support for the fourth meeting on the working group on allocation criteria, held November 7-9, 2001 in Spain—	
The International Commission for the Conservation of .... Atlantic Tunas	20,780
Reimbursement to employee due to administrative error—	
Mellano G	767
Reimbursement for medical expenses—	
Smith D	462
Reimbursement for a human rights settlement—	
Baskin H	8,500
Reimbursement of insurance deductable expense for a broken passenger window (golf ball)—	
CGC Instructor	100
Payment for glass frame replacement—	
Gauthier G	133
Personal items lost in damaged vehicle accident—	
Garapick P	883
Compensation for damage to personal effects during an accident during relocating—	
Ammundsen R	742
Williamson R	435
Compensation for loss of personal benefit coverage due to an administrative error—	
Collier D B	107
Funk B	216
Richardson N	1,030
Compensation for loss of personal benefit due to an administrative error—	
Oikawa C	112

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Compensation for loss of personal effects during an accident while on duty—	
Fisher P	319
Helbig E	615
Spencer P	165
Compensation for loss of personal effects as a result of a theft from a Government vehicle while on duty—	
Mitchell T	636
Payment for deductible-broken window—	
Brand P	100
Reimbursement of PSHCP coverage—	
Roff D	156
Reimbursement for damage to personal effects—	
Fitzgerald A	150
Lambert D C	500
Compensation for loss of personal property—	
Henderson B	383
Payment for broken vehicle window caused by debris from DFO lawnmower—	
Jones R	407
Compensation for damage to a vehicle—	
Waiwood B	905
Compensation for broken eyeglasses—	
Baiod A	435
Blanchet M A	344
Bouchard J	477
Darche B	229
Gagnon G	321
Guy J	130
Reimbursement for the accidental destruction of clothing—	
Brodeur Y	135
Inkel J	101
Reimbursement for the accidental damage of a craft by NGCC G Creed owned by F Arsenault—	
Baie Hall T N	300
Payments under $100 (13)	676
	41,751
FOREIGN AFFAIRS AND INTERNATIONAL TRADE	
Department	
Refund for damaged pants—	
Brunet S	160
Refund for 2 airline tickets—	
Luis N	2,142
Refund for 2 airline tickets—	
Young P	981
Compensation for medical expenses—	
Jessica Manuel (injury)	5,000
Compensation for expenses (security costs)—	
City of Windsor	4,000,000
Compensation for loss of personal effects—	
Goyette H	140
Monge G	325
Belec J	425
Messett R	962
Hughes W	500
Sudeyko R	23,850

Particulars and payee	Amount
	$
Summit of the Americas, Loss of Business—	
Les Dames de Soie	300
Platine Le Disquaire Inc.	302
Les Mauvais Garçons	379
Métaux K J M Canada 1990 Inc.	470
David Moore Chiropratique	500
Gestiparc	501
Les Collections N A C	677
Clinique de Santé de l'Aéroport	750
Pâtisserie Queue de Castor	800
Subway	900
U A P Inc.	959
Concept 4/4 Inc.	969
Restaurant Al Wadi	991
Bar Fixtion	1,000
Galerie Michel	1,043
Consulparc	1,044
Café Zorba	1,143
Fideart	1,146
France Raiche	1,200
Setarwe Ltée	1,200
Tabagie Dumas	1,320
Isatis la clé du plaisir	1,330
9050-2980 Canada Inc. (Finfineau)	1,374
Musée du Fort	1,413
Burger King	1,478
Chicoine (monde végétal)	1,500
Gestion Immobilière le 700	1,540
Pub Sherlock Holmes	1,561
Garage Raymond Linteau	1,621
Voyage Claire Champoux	1,971
Restaurant Diane	1,982
Le Café Viviane	1,984
Café La Paix	2,030
Inter-Voyage	2,081
Dr Elisabeth Blackburn	2,096
Y M C A (Québec)	2,292
Kamasutra Inc.	2,359
9027-7542 Québec Inc.	2,600
Club de Conditionnement Physique	2,600
Anne Gery Inc.	2,646
Galerie d'Art du Château	2,875
Tabagie Youville	3,020
Charley Blues Bar	3,124
Bistro Bar Trottoria	3,125
Bar Le Monkey	3,184
Calèches	3,500
La Vieille Maison du Spaghetti	3,621
Garage Yvon Crête	3,672
Société Cigare Ltée	3,950
Pneus Central	4,200
Tribune Cafe	4,237
Café Gar	4,296
Boutique Revue	4,300
Restaurant Le Cavour Inc.	4,663
Restaurant Au Vieux Québec	5,196
Musée Royal au 22 Régiment	5,700
Fairmont Le Château Frontenac	6,319
Funiculaire du Vieux Québec	6,404
Àla Bastille	6,600
Brandy	6,794

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Restaurant Le Parmesan	7,707
Institut Aéronautique	7,927
Création Suzanne	8,127
2971-9499 Québec Inc.	8,133
Restaurant La Caravelle	8,162
Gestion Champs Élysées	8,300
Restaurant Gambrinus	9,435
Lavoie Montminy Inc. CGA	10,123
Berlitz Canada	10,342
Inter Marché St-Jean	10,563
Restaurant Bar Clapham	10,744
La Pointe des amériques	11,200
Golf Albatros	11,231
9058-4541 Québec Inc.	12,530
Restaurant Aspara	12,652
Cosmos Café	13,100
Pub Ozone	13,500
Aero Gramme	16,844
94326 Canada Inc.	19,623
Restaurant Continental	20,520
Salon Bar Chez Maurice	29,623
Disco Spec Dagobert	38,029
Hôtel Palace Royal	45,746
Société Parc auto	61,815
Payments under $100 (2)	111
	4,583,404
HEALTH	
Department	
Extraordinary Assistance Plan—	
Liberty Health	240,000
Compensation for Canadian Human Rights complaint—	
Wilcott M	19,516
Compensation for employee's medical expenses—	
Séguin D	500
Payments under $100 (3)	298
	260,314
Canadian Institutes of Health Research	
Compensation for lost cellular telephone—	
Maitland P J	*162*
	260,476
HUMAN RESOURCES DEVELOPMENT	
Department	
Compensation for a damaged jacket—	
Lamontagne M	173
Indemnity for an administrative error in compensation that caused an employee's claim at Public Service Health Care Plan to be disallowed—	
McCarthy K	422
Compensation for damages to a pair of pants—	
Waiss H	120
Compensation for damages to a vehicule—	
Cantwell P	495
Compensation for damages to personal clothing—	
Kerr R	107

Particulars and payee	Amount
	$
Compensation for sick leave—	
Stephenson S	806
Compensation for lost glasses—	
Dow L	177
Compensation for physical and material damages—	
St-Gelais R	274
Compensation to an employee for commuting allowances—	
Kendel B	1,716
Lecour S	1,750
Compensation to an employee to refund union dues that were remitted in error to Public Service Alliance of Canada rather than to Social Science Employees Association—	
Sawyer M	2,216
Grievance settlement—	
Surette L	1,400
Reimbursement for cost incurred for health care resulting from rejected reimbursement from insurance company—	
Ashton J	2,308
Bertrand M	293
Lalande L	2,297
Martin N	182
Robillard N	171
Reimbursement for union dues deducted by error—	
Trepanier L	601
Reimbursement to employee of Public Service Health Care Plan—	
Saxton S	572
Repairs to vehicle damaged during Government business—	
Branton SD	2,000
Brazil EA	330
Payments under $100 (61)	1,745
	20,155
INDUSTRY	
Department	
Department error- Mistake in assigning a frequency for a client—	
Gentel Wireless Centre	105
Compensation for replacement of lost luggage during travel—	
Pannu D	146
Compensation for replacement of glasses damaged while working—	
Marsh C	236
Compensation for replacement of damaged luggage while on travel status—	
Corbu O	141
Compensation for replacement of clothing—	
Zabo N	311
Compensation for replacement of shoes—	
Malboeuf M	404
Settlement of claim—	
Marquis M	1,910

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Settlement of separation claim—	
Fournier M	2,000
Payments under $100 (4)	184
	5,437
Atlantic Canada Opportunities Agency	
Payment under $100 (1)	*60*
Canadian Space Agency	
Compensation to an employee for damages—	
Scribailo J	3,000
Lavallée C	12,500
Jones J	79,330
Payments under $100 (2)	152
	94,982
Economic Development Agency of Canada for the Regions of Quebec	
Compensation following the Summit of the Americas held in Quebec City from April 20 to 22, 2001—	
Aloulou K	250
Beaudoin R	153
Bernard R	115
Bernardo M	500
Bernier A	220
Berube J	150
Bilodeau D	361
Boily C	500
Boivin M	264
Bouchard J	364
Cardinal P	299
Careau D	360
Carenc C	120
Caron I	118
Couture R	235
Couture M	150
Cuglietta R	250
D'Argy Yvon	200
DeGrasse H	125
Dion A	172
Dion C	144
Dion Y	100
Doyon M	250
Drouin C	100
Drouin R	250
Dubreuil MM	1,402
Dumais J F	500
Dumont L	300
Farnell J	125
Garon L	300
Gendron F	145
Gignac M C	690
Goulet J- Estate Marcel	500
Guillemette G	166
Hebert L	100
Joncas A	4,273
Lamarre J	403
Lamothe J	211
Langlois E	500
Lebel A	905
Letourneau J P	174
Levesque C	265
Linh Truong V	202
Lussier G	170
Parent L Estate	300
Pellitier A	748
Picard P	523
Plante M A	550
Poirier L	204
Pouliot D	374
Pouliot A	190
Proulx M	755
Rainier S	500
Ratte J P	150
Richer J R	380
Robert G	500
Rousseau G	150
Roy J C	650
Simard A	403
Soucy J	443
Tawell L	200
Tremblay S	100
Tremblay P	312
Tremblay L	247
Tremblay R	500
Tremblay F	866
Turcotte C	250
Vallee B	500
138175 Canada Inc.	847
2316-5475 Quebec Inc.	8,342
2863-4988 Quebec Inc.	2,433
3098-2912 Quebec Inc.	500
9002-5479 Quebec Inc.	897
9013-7134 Quebec Inc.	19,000
9016-5796 Quebec Inc.	13,825
9034-1421 Quebec Inc.	5,290
9036-9232 Quebec Inc.	7,249
9042-2205 Quebec Inc.	3,363
9042-3674 Quebec Inc.	2,160
9074-2321 Quebec Inc.	2,700
9079-2391 Quebec Inc.	4,625
9081-4708 Quebec	1,123
9096-7381 Quebec Inc.	611
Armée du Salut	500
Artisans Bas Canada Inc.	2,475
Au Relais de la Place	11,732
Aubaines Jean Croteau Inc.	3,000
Aux Petits Délices GT Inc.	2,381
Bar Chez son père Inc.	1,900
Baron Jacques R Pharmaciens	787
BBF Société Immobilier Inc.	788
Bertrand Marois Designer	2,711
Boutique Fejos Inc.	6,715
Boutique Militaire Quebec	120
Boutique X20 Inc.	2,311
Boutique La Corriveau Inc.	18,209
Brûlerie Tatum Inc.	3,450
Café Bistro Le 50 Inc.	679
Café Buade Inc.	10,830
Carmelle et Vincent Guillot	200
Caron Bernier Pharmacien Enr.	3,638
Centre de l'auto Shell	2,780
Centre d'accueil Nazareth Inc.	2,897

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Charestou Inc.	3,781
Chaussures Blanchet Inc.	500
Chocolaterie Cartier	716
Collection Lazuli Inc.	2,894
Condominiums Allée de Montcalm	500
Confiserie du Petit	312
Coop d'habitation	1,150
Coopérative d'habitation	500
Coopérative de la côte	265
L'Odyssée	500
Corporation immobilière	500
De Toutes les couleurs	463
Épicerie Sofia	500
Épices du Szechwar Enr.	3,000
Fabrique de la Paroisse	1,010
Financière Micado Inc.	1,276
Friperie Lobo Lavida Enr.	458
Gestion Immobilière	131
Gestion Paris-France Inc.	453
Gestion Danebourg Inc.	300
Global Marine Inc.	2,900
GM Developpe Inc.	500
Groupe Mediom Inc.	250
Groupe Archambault Inc.	9,390
Groupe Resto Plaisir Inc.	13,809
Habitations MBA	500
J B Laliberté Ltée	12,882
J A Roy Ltée	500
L'Archipel d'Entraide	226
L'Oiseau de Bois Inc.	2,957
La Capital Immobilière	3,434
La Galerie Le Chien d'or	1,778
La Boîte à Pain	178
Le D'Orsay Restaurant Pub	4,512
Le 47 Parallèle Inc.	11,029
Leblond et Associés Inc.	500
Les Placements Neury Inc.	1,676
Les Façades de la Gare	641
Les Entreprises Vianney	3,544
Les Fous du Plein Air	3,032
Les Concepts Zone Inc.	2,462
Les Soeurs du Bon-Pasteur Quec	4,053
Les Entreprises Chamel Inc.	1,187
Les Terrasses St-Matthew	500
Librairie Générale Française	763
Location Les Développements	4,500
Maison des Métiers	500
Mode Benicastor Inc. (Roots)	2,573
Musée de la Verrerie	5,324
Note à la Page Enr.	1,019
Oasis de Beauté	318
Papou Inc.	1,302
Pause-Café Crème Inc.	518
Peau sur Peau Inc.	5,500
Pierrette et René Lefebvre	217
Pizzeria la Piazzatta Inc.	1,207
Premier Acte	1,535
Quincaillerie St-Jean-Baptiste	620
Regroupement des Bingos Limoilou	2,511
Regroupement Voyages	3,618
Restaurant T St-Amour Inc.	13,900
Restaurant St-James	7,932
Restaurant Le Commensal	5,988
Restaurant d'Europe Inc.	6,409
Restaurant Laurie Rapahel Inc.	19,000
Restaurant d'Youville	4,625
Restaurant Le Momento	7,225
Restaurant Initiale Inc.	2,151
Restaurant Kimono Sushi Bar	1,896
Restaurant Chez Rabelais	2,426
Restaurant Le Cremaillerie Inc.	7,252
Restaurant Le Marie Clarisse	3,483
Restaurant Thang Long Inc.	2,379
Restauration L and C Inc.	2,763
Revolution In-Line	4,457
S O S Études	154
Sauna Back Boys	420
Service de Pneus Michaud Ltée	500
Société Atout Inc.	201
Société 510 Père Marquette Inc.	500
Sous-Marins Pierre Inc.	3,352
Sushi Taxi Inc.	888
Syndicat des Copropriétaires	460
Syndicat des Lofts	121
Théâtre Niveau Parking	2,508
Théâtre La Bordée Inc.	9,240
Théâtre Périscope	275
TQS-Québec	540
Vélo Passe-Sport Plein air	2,100
Videoflex Enr. (Lise Martineau)	3,016
Payments under $100 (19)	945
	428,724
National Research Council of Canada	
Compensation for medical expenses incurred by—	
Oleszkiewicz Igor	611
Payment under $100 (1)	81
	692
Statistics Canada	
Payments under $100 (32)	*2,279*
	532,174
JUSTICE	
Department	
Compensation for medical expenses incurred due to a delay in process for automatic coverage—	
Vass Harding Linda	448
Roussy Natalie Anne	444
Compensation procedural error—	
Noel Eric	3,536
Trudel-Sullivan Colette	7,500
Near David	23
Bonthoux Dennis	1,408
Compensation for personal effects—	
MacNair Deborah	350
Merner David	350
Alibhai Aly	105
Deschênes Gérard	48
Henderson Craig	11
	14,223

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Offices of the Information and Privacy Commissioners of Canada	
Compensation for dental expenses—	
Ménard N	144
Payments under $100 (3)	211
	355
Supreme Court of Canada	
Compensation for union dues overpayment—	
Ingrid Loyola-Nazareth	*434*
	15,012
NATIONAL DEFENCE	
Department	
Compensation for damages to personal property—	
Bergeron J	220
Bombardier M	199
Bordeleau M	330
Brown K	228
Budget Car and Truck Rental	686
Champagne D	475
Côté C	152
Coulombe M	567
Cpl Poirier S	600
Derasp E	188
Durette JF	247
Francoeur G	439
Fraughton P	3,644
Gaudette J	565
Gilbert D	175
Gullens D	117
Isabelle G	140
Jean Mario	266
Lamarche J	191
Lamontagne-Lacasse PM	161
Leblanc C	288
Leblond B	547
Lt(N)Fontoura J	1,915
Malette MS	124
Marouez F	105
Materne G	279
Mathieu J	450
Metler C	680
Michaud A	220
Municipalité Val-Racine	510
Munro L	149
O'Keefe KP	320
O'Quin P	120
Poulin B	395
Rioux-Smith S	138
Ruel E	404
Tawil A	238
Villeneuve A	321
Vong JF	399
Williams ER	150
Colville B	410
Wildenbeest B	298
Pilotte J	234
Ried P	209
Ried D	154
Gaultois M	120
Brake B	117
Allen R	107
Newman R	106
Compensation for losss of personal property—	
Delagrave R	300
Lafontaine S	165
Financial compensation—	
Bleau R	10,000
Pedneault A	295
Thompson RJ	24,235
Payments under $100 (36)	2,236
	56,328
Military Police Complaints Commission	
Compensation for theft of personal items—	
Donovan R	*345*
	56,673
NATURAL RESOURCES	
Department	
Compensation for damage to personal effects—	
Cooper J	151
Compensation for cancellation of golf tournament due to the events of September 11, 2001—	
Cliffe K	250
Compensation for administrative error resulting in a delay in the Public Service Health Care Plan coverage—	
Sved C	450
Payments under $100 (5)	171
	1,022
PARLIAMENT	
House of Commons	
Compensation for replacement of clothing—	
Guimond M	*535*
PRIVY COUNCIL	
Department	
Payment under $100 (1)	*81*
Canadian Transportation Accident Investigation and Safety Board	
Compensation for object stolen—	
Stacey W M	194
Compensation for object damaged by water—	
Hildebrand P	325
	519
Chief Electoral Officer	
Compensation for broken glasses—	
Berg J	454
Compensation for damaged clothing—	
Lowrie R	115

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Compensation for damage to a Polling Site—	
School Board of Montreal	600
Compensation for damage to a vehicule—	
Golab D.	600
Payments under $100 (2)	140
	1,909
Commissioner of Official Languages	
Compensation for workplace conflict—	
Kheil-Tittley J.	*8,303*
Office of Indian Residential Schools Resolution of Canada	
34 payments issued to legal representatives in settlement of claims of abuse—	*2,888,585*
	2,899,397
PUBLIC WORKS AND GOVERNMENT SERVICES	
Department	
GOVERNMENT SERVICES PROGRAM	
Deductible reimbursement—	
Bates L	200
Cost for a trip cancellation—	
Curran G	2,219
Cost for incorrect information provided—	
Edward Jones Account #328683	8,851
Theft of money while on travel—	
Fletcher B	370
Damage claim—	
Lam A	135
Compensation for damaged vehicule—	
Paillard T	331
Theft of money while on travel—	
Steinberg N	255
Payment under $100 (1)	34
	12,395
SOLICITOR GENERAL	
Department	
Payment under $100 (1)	*40*
Correctional Service	
Compensation for employee's personal effects lost or damaged while on duty—	
Albert Chantal	146
Ayotte Denise	178
Bruyère Jacques	304
Chapman E	447
Châteauneuf Daniel	697
Cox B	120
Cooper J	249
Duguay B	130
Flanagan M E	576
Gallant D.	163
Goguen B	614
Goulet Denise	150
Hale A	110
Holtzman A.	228
Keith Jans	171
King L	180
Langford Frances	120
Lehouillier Alain	117
Little P	189
MacDonald R	608
Martin Caron	187
Mazerolle J	313
Mohl Gary	174
Moore G	329
Myers R.	150
Parizeau J	103
Pearson N	178
Proulx-Menzel L	115
Renaud Christian	132
Reynolds S	249
Rhodes G J	435
Rosgen Joseph	175
Savard Yves	915
Shoppers Optical	358
Simmons R	164
Scott Pronych	132
Tellier Jean M Joseph	189
Thomas Robert	107
Verbling Lisa Bernadette	160
Weatherhead-McCoy Shannon	145
Eyeglasses damaged during CSC contingency exercise—	
Bussey M	334
Cameron J	140
Falk B	326
Sharp P	130
Personal items stolen from locker—	
Knox T	108
Brake lines on vehicule cut at work—	
Buhay B	100
Vehicule damaged at institution—	
Good W	100
Sloan J	339
Payment under $100 (69)	3,172
	14,956
Royal Canadian Mounted Police	
Damage to glasses or contacts—	
Blocke D M M	373
Densmore E R	222
Yakiwchuk M G	191
Leblanc E	254
Mitzel L	174
Rennick J C	544
Urquart D S	339
Palfy K N	154
Hall M	170
Thompson B	464
Norman L	442
Ouimet R	188
Rorison D M	283
Krenz R W	402
Descoteaux R	171
Wade N J	132
Holland W A	340
Penner G	363
Oke G	188

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Gallop F N	134
Arsenault A	216
Frenette J	187
O'Brien A A	196
Nisbit J D	285
James J A	157
Olson R P	105
Mallett R	254
Schmidt D C	332
Gallant D S	353
Wallis R P	223
Pierce B D	160
Damage to personal apparel/effects—	
Bastarache C	151
MacCallum A J	150
Michael L J	232
Villeneuve C	163
Zeineddine M Z	217
Robar R S	108
MacIntosh A N	278
MacKinnon A J	160
McCambridge A	374
Flack J M	181
Reeves L	600
Jonsson D	204
Archambault P	271
Morrisseau J	183
Ryan R	130
Gibbon T L	434
Raffle J R	211
Keats E	174
Legault J	269
Duguay G J E	431
Lemieux P	283
Damage to personal/private property—	
Jamieson K	377
Dent M	1,014
Halwas D H	432
Giannoulis N	417
Mischke Y G	210
Wasylik Bros Const Ltd for Jarvis D & J	467
A-Direct Access Glass Ltd for Krauter H	176
Tu S	1,246
Steer M	320
Pick R R	696
Hudy G	254
Tracy L	364
Wright R	1,980
McNeil R	200
Ball W J	281
Lue P	494
BCG eFuels Inc	954
Wilson B	334
Statton M	490
Christensen G	308
Malmo D E	308
McNabb G	1,874
Investigational Services for Kalogerakos S	146
Emco Limited for MacIsaac P	337
Ring G	474
John V	165
Willaway A	290
Columbia Property Management	104
Anchor Door & Window	207
Filer S M	150
Fleming A	102
Gordon Silver Real Estate Ltd	192
Bonnar B	310
Village of Mayo	1,722
Williams E	664
Valley Glass for Wilson C	223
Damage to personal vehicle—	
Rothwell J	189
Steele J	155
Mazerolle B & T	618
Shellbrook Chevrolet Oldsmobile for Sanderson L	225
Vandenbilt Auto Body Ltd for Bennett I	241
Netowastenum R	377
Lasson R	225
Haynes R A	253
Natyshak S	200
Reimbursement of costs/expenses—	
Coyle D	275
Clark J	134
Stapleton D J	108
Patenaude P J G	241
Stemken B W	165
Tognela J N	172
Anderson J C	278
Speedy Auto Glass for Aubichon E	180
MacLeod C	1,600
MacLeod C	1,600
Smith M A	1,085
Aéroport de Québec Inc	6,635
Roy-Cyr Y E	198
Legault J P	198
Lemir F W J	133
Kaczkowski G	500
Chartrand P J V	110
Roper D B	165
Walker A S	125
Emond P R	128
Dr Coughlin B E for S Partington's dog Nitro	324
Howitt R	115
Kostick T	115
Terrace R R	307
Baylin R D	144
Christian R M	472
Jackson R	300
Bowman R V	124
Boutilier C L	601
Loss of income/money—	
Kantilas S	210
River Valley Farm Equipment	607
Charlton T	200
Sampson R	158
Loss of personal items—	
Demings D A	123
Irving P A	128
Bowes S	199
Mikulica A	270
Mikulica A	180

EX GRATIA PAYMENTS—*Concluded*

Particulars and payee	Amount
	$
Rothwell J	118
Babenk W L	189
Southeastern Alberta Search and Rescue for Bern	206
Mantyko F	189
Wyton G C	272
Basque J M	311
McKenzie A	400
Wheeler R	161
Delisle L J	117
Creed G R	118
Smith S	144
L'Heureux J	152
Gingras J G J M R	120
Anderson K	295
r M	131
Lyreco (Canada) Inc for Clement G W G	507
Payments under $100 (235)	9,587
	87,740
National Parole Board	
Compensation for damages to a vehicule—	
Van-Keith S	*330*
	103,026
TRANSPORT	
Department	
Compensation for lost sunglasses —	
Milligan John	159
Compensation for money lost in the office—	
Parkes David	251
Payments under $100 (7)	203
	613

Particulars and payee	Amount
	$
VETERANS AFFAIRS	
Department	
Compensation for damage to clothing and personal property—	
Shead W	500
Compensation for deductible amount on insurance claim relating to automobile damage—	
Jackstein M	100
Compensation for prisoners of war—	
Bell E F	1,098
Bell E F	5,403
Clark M Z	5,403
Grenon L	5,403
McCulloch A J	2,702
McCulloch A J	549
Soterholm E	11,970
Young L	2,702
Compensation for broken eye glasses—	
Phillippon B	117
Compensation for loss of electric razor—	
Short V	150
Compensation relating to exceptional incapacity allowance—	
Estate of Deverson R	18,745
Compensation relating to interest on Veteran's Insurance Policy—	
Estate of Turner A	10,925
Special Benefit payments to Merchant Navy Veterans (3920) —	23,396,500
Payments under $100 (21)	1,023
	23,463,290
Total	74,250,900

COURT AWARDS

This statement provides, by ministry and program, details for all Court awards paid in the current fiscal year.

COURT AWARDS

Particulars and payee	Amount
	$
CANADA CUSTOMS AND REVENUE AGENCY	
Authority—Supreme Court of Canada	
26596	
Bennett Jones in trust	
Shell Canada Ltd.	45,916
Authority—Federal Court - Appeal Division	
A-670-98	
Human Resources Development	
Bilodeau, P	3,965
A-368-00	
Felesky Flynn in trust	
Brooks Cosmo Hair Studio (1981) Ltd.	1,642
A-733-99	
Thorsteinssons in trust	
Campbell, K J	
Price, D (et al)	4,970
A-739-99	
Spiegel, Shomer in trust	
Fédération des Caisses Populaires Desjardins	3,473
A-950-96	
Gowling Lafleur Henderson in trust	
Fortino, G (et al)	3,000
A-275-00	
Edwards, Kenny & Bray in trust	
Gaucher, J M.	2,653
A-191-01	
Gregory J Ducharme in trust	
Gifford, T	53,127
A-837-00	
Noonan Oakley in trust	
Hillier, L D	1,616
A-678-96	
Morisson, Brown Sosnovitch in trust	
James, K	18,502
A-372-99	
White, Ottenheimer & Baker in trust	
Keeping, L	1,730
A-234-99	
Lab Chrysotile Inc.	
Lac D'Amiante du Canada	800
A-377-99	
Landry, J.	4,005
A-636-99	
Carson & Co in trust	
Lebras Farms Ltd	1,100
A-108-00	
Lind, J.	849
A-201-01	
Felesky Flynn in trust	
Lokmer, S	2,978
A-632-00	
Forbes, Roth, Basque in trust	
Moncton Computer Exchange Ltd.	4[illegible]03
A-402-99	
Kelly Howard Santini in trust	
Murphy, A.	1,976
A-722-97	
Cavanagh & Almedia in trust	
Perusse, L	4,656
A-182-97	
Ogilvy Renault in trust	
Queenswood Land Associations Limited	3,359
A-609-99	
Cassels, Brock & Blackwell in trust	
Razek, G	16,822
A-550-00	
Ogilvy Renault in trust	
Sandvik Tamrock Canada (CITT/TRADE ADMIN CASE)	3,833
A-410-99	
McKechine & Company in trust	
Saturn Construction System Ltd.	2,500
A-398-97	
Bennett Jones in trust	
Shell Canada Ltd.	21,028
A-154-00	
Smith, G E	320
A-365-01	
BW Strassburger Limited	6,500
Authority—Federal Court Trial Division	
T-2541-94	
Fraser Milner Casgrain in trust	
Capital Records/A Division of TEMI Canada Inc	12,171
T-172-01	
Mockler Peters Oley Rouse & Williams in trust	
506913 NB Ltd Nautica Motors Inc	1,000
T-2007-95	
Bertrand Leduc in trust	
Gestion Prego Inc.	432
T-2006-95	
Bertrand Leduc in trust	
Les Industries SLM Inc	10,437
T-1019-01	
Neary, E R & D	500
T-1915-99	
Robertson, J H R	827
T-941-99	
Ogilvy Renault in trust	
Rolls Wood Group (Repairs and Overhauls) Ltd.	57,797

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
T-2772-93 (GST)	
Kenneth W Penonzek in trust	
Thompson Bros Construction Ltd	4,352
Authority—Federal Court - Appeal Division and Trial Division A-512-96 & T-3007-89	
McInnes Cooper in trust	
Timmins, J F	33,124
Authority—Tax Court of Canada	
98-1052(IT)G	
Birnie & Company in trust	
Ainsworth Lumber Co Ltd	15,344
2000-3093(IT)G, 2000-3094(IT)G	
Ravinsky Ryan in trust	
Amit, Z	2,210
2000-1856(IT)I	
Applebee, S	100
1999-4219(IT)G	
Ash Farms Ltd.	2,750
2001-1135(IT)I	
Jones Emery Hargreaves Swan in trust	
Aschraft, B	669
98-2015(IT)G	
Patterson Palmar Hunt Murphy in trust	
Aylward, F (Estate of)	4,760
98-2652(IT)I	
Madorin Snyder in trust	
Baker, R L	3,028
2000-1513(IT)I	
Moon Heath in trust	
Barber, R	900
2001-2745(IT)I	
Biggs, R	100
2000-1176(IT)I	
Howard E Katz in trust	
Blinkhorn, L	950
95-2615(IT)G	
Sand Exploration Ltd	
Bosa Developments Inc	500
98-1575(IT)G	
National Revenue Canada	
Burkes, D	5,208
96-1231(IT)G, 96-1235(IT)G, 96-1239(IT)G, 96-1248(IT)G	
Thorsteinssons in trust	
Campbell, K J	
Price, D (et al)	49,375
98-2561(IT)G	
Barsalou Lawson in trust	
Canadian Helicopters Ltd.	10,830
2000-1232(IT)G	
Donahue in trust	
Canadian Occidental US	
Petroleum Corporation	2,853
1999-3143(IT)I	
Felesky Flynn in trust	
Christian, G	1,232
2001-201(IT)I	
Chi Dang, D	100
2000-2394(IT)I	
Chudd, M	182
97-2965(IT)G	
Peter Kravchuke in trust	
Continental Steel Ltd.	2,770
2000-1679(IT)I	
Jean Becotte in trust	
Cossette, M-A	1,050
1999-1758(IT)G	
Patterson, Palmer, Hunt Murphy in trust	
Coughlan, T D	5,168
2000-5110(IT)I	
Alpert Law Firm	
Crolla, P	1,441
98-1855(IT)G	
Hope Heinrich in trust	
Delisle, L	6,361
2000-3791(IT)I	
Deluca, F	100
98-2448(IT)G	
Harris & Harris in trust	
Disbrowe, J	13,500
2001-430(IT)I	
Ducharme, L	69
98-1562(IT)I	
El-Hennawy, H	231
96-1746(GST)G	
Beverly Bulyovsky	
861410 Ontario Inc	250
1999-2085(GST)I	
Denis Michel, Lacroix, Forest & Del Frate in trust	
510628 Ontario Limited	
O/a Rosset Landscaping	6
96-3201(IT)G	
Spiegel, Sohmer in trust	
Fédération des Caisse Populaires Desjardins	2,375
1999-4220(IT)G	
Gerlo Farms Ltd	2,750
2000-433(IT)	
Goodman, Solomon & Gold in trust	
Feld, S	500
2000-138(IT)I	
Ravinsky Ryan in trust	
Ferron, D	1,500
88-484(IT), 88-541(IT)	
Sidney Green in trust	
Folster, F M (et al)	2,150
94-1028(IT)G	
Gowling Lafleur Henderson in trust	
Fortino, G (et al)	59,991
1999-2936(IT)G	
David Share Associates in trust	
Fry, B	1,500

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
98-148(IT)G	
Edwards, Kenny & Bray in trust	
Gaucher, J M	1,613
2000-2450(IT)I	
Gaudet, A	1,100
1999-1974(IT)G	
Heenan Blaikie in trust	
Gestion d'Événements Gestev Inc	1,000
98-2383(IT)G	
Priel, Stevenson, Hood & Thorton in trust	
Geransky, D	6,401
2001-749(IT)I	
Girard, R E	200
2001-761(IT)I	
Grace, M	200
2000-2527(IT)I	
Kenneth R Fiddes in trust	
Hennessy, B	1,150
2000-3928(IT)I	
Foster Townsend Graham & Associates in trust	
Highley, P A	707
2001-1539(IT)I	
McDougall Gauley in trust	
Hunter, J	681
98-2519(IT)G	
David Brown in trust	
James, K W	4,121
1999-1749(IT)G	
Mendelsohn, Rosentzveig, Schacter in trust	
Jurak, A	4,500
1999-2647(IT)G	
Giffen & Partners in trust	
Kadrie, E	4,341
2000-3674(IT)I	
King, S	150
1999-1978(IT)G	
Aikins, MacAulay & Thorvaldson in trust	
Klewchuk, W	4,162
1999-5117(IT)I	
Snyder & Associates in trust	
Lakeside Properties Ltd	715
1998-872(IT)G	
Carson & Co in trust	
Lanning, D	750
1998-873(IT)G	
Carson & Co in trust	
Lanning, W	750
97-2648(IT)G	
Kenneth R Hausser Law Corporation in trust	
Larsen, J	3,427
98-562(IT)G	
Carson & Co in trust	
Lebras Farms Ltd	3,469
1999-566(IT)I, 1999-568(IT)I	
Parlee McLaws in trust	
Levert, J and Levert, E	4,069
98-2151(GST)G	
Wolf Lea Huckell in trust	
Libra Transport (BC) Ltd	5,788
2000-420(IT)G	
Felesky Flynn in trust	
McAnulty, N	5,265
98-2778(IT)G	
Kerry McClelland in trust	
McClelland, B G	1,500
1999-2857(IT)I, 1999-3789(IT)I	
Marchand, M C	750
96-1998(IT)I	
Marcil, D	170
96-3685(IT)I	
Duewel, D	
Micheelsen, H B (estate of)	250
1999-4920(GST)I	
Forbes, Roth, Basque in trust	
Moncton Computer Exchange Ltd	1,449
2001-4326(IT)I	
Anderson Law Firm, in trust	
Mueller, B	1,023
1999-5088(IT)I, 1999-5089(IT)I	
Jones Emery Hargreaves Swan in trust	
Muirhead, B & J	706
2001-59(IT)I	
Nichols, L	500
92-1950(IT)G	
Norris, G P	375
2000-754(IT)I	
O'Donovan, J	100
98-563(IT)G, 98-565(IT)G, 98-566(IT)G, 98-567(IT)G	
William Johnston, for	
Ogden Palladium Servies (Canada Inc)	250
1999-2515(IT)I	
Ostapyk, W A	450
2000-353(IT)I, 2000-355(IT)I	
Oxicano, V & E	50
97-950(IT)G, 97-951(IT)G	
Fraser Milner Casgrain in trust	
PCL Construction Management Inc (et al)	9,693
98-1161(IT)I	
Phillips, J	1,149
2000-422(IT)G	
Richler and Tari in trust	
Prior, J	974
97-3437(IT)G	
Ogilvy Renault in trust	
Provigo Distribution Inc	2,600
94-2409(IT)G	
Ogilvy Renault in trust	
Queenswood Land Associates Limited	8,251
98-915(GST)I, 98-917(GST)I	
Richler and Tari in trust	
Quon, A (et al)	2,619

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
97-221(IT)G	
Peter Kravchuke in trust	
READ Enterprises Ltd	2,594
2000-2416(IT)I	
Christina, A Tari in trust	
Rachamalla, K	5,000
2000-3258(IT)I	
Jones Emery Hargreaves Swan in trust	
Raper, C	706
1999-1366(IT)G	
Heenan, Blaikie in trust	
Rikley, B	9,109
2000-4295(IT)I	
Merchant Law Group in trust	
Robins, D	650
2000-202(GST)I	
Rolfe, L	1,900
98-1750(IT)G	
Jacques St-Onge Inc	4,655
2000-458(IT)G, 2000-956(IT)G, 2000-964(IT)G,	
2000-965(IT)G	
Lafleur, Brown in trust	
Salame, R (et al)	400
1999-1851(IT)G, 1999-1852(IT)I	
Savage, C J & D	5,732
95-3955(IT)G	
Bennett Jones in trust	
Shell Canada Ltd	54,217
2000-3830(IT)I	
Shields, D	100
98-2067(IT)G	
Koskie Minsky in trust	
Singh, S	3,766
98-3861(IT)I	
Sirtonski, M	250
2000-5046(IT)I	
Standnyk, K	93
2001-3506(IT)I	
Todd, J G	250
2001-639(IT)I	
Peters Westfall in trust	
Tramble, L	950
2000-3766(IT)I	
Turgeon, M D	50
1999-3446(IT)I	
Roy, Mercier in trust	
Turmel, Y	11,141
1999-1969(IT)G	
Heeman Blaikie in trust	
Union Cycliste Internationale	2,527
2000-3574(IT)I	
Urpesz, R	225
98-1009(IT)G	
Reino, Conte in trust	
Valladolid, R	2,732
2001-790(IT)I	
Van Angeren, P	100
1999-2299(GST)G	
Walback, R	7,284
1999-5116(IT)I	
Snyders & Associates in trust	
Wallsten, J	415
2000-1401(IT)I	
Watzel, M G	300
96-4184(IT)G, 96-4712(IT)G	
Goodman, Phillips & Vineberg	
Whitland Construction Company Limited	7,013
1999-1542(IT)G	
Aikins, MacAulay & Thorvaldson	
Wilson, D	2,074
1999-4108(IT)I	
David Charles Woods	
Woods, E L (estate of)	650
Authority—Federal Court Appeal Division &	
Tax Court of Canada	
96-1749(IT)G, 96-1750(IT)G, 96-1752(IT)G,	
A-421-98, A-422-98, A-425-98, A-426-98, A-432-98	
Thorsteinssons in trust	
Worrell, B (et al)	5,125
Authority—Ontario Superior Court	
500-05-061690-002	
Fraser, Miller, Casgrain in trust	
Gestion RF & Fils Inc	
Faille, R	231
Authority—Ontario Court of Appeal	
Appeal C28817	
Sutts, Strosberg LLP	
Edgar, D	217,467
	974,690

CANADIAN HERITAGE

Public Service Commission

Particulars and payee	Amount
Authority—Federal Court Award T-1529	
Payment for the damage pursuant to unintentional discrimination in a selection process	
Green, N	48,323

CITIZENSHIP AND IMMIGRATION

Department

Particulars and payee	Amount
Authority—Federal Court Award IMM-3552-00	
Settlement for legal costs resulting from a wrongful decision made by an immigration officer—	
Rudolf Kischer in trust for	
Yang Qu	1,000
Authority—Federal Court Award IMM-1613-00	
Settlement for legal cost resulting from a review of the decision of a visa officer application for permanent residence—	
Joel Guberman in trust for	
Yi An	200

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
Authority—Federal Court Award IMM-536-00	
Settlement for legal cost resulting from a wrongful	
decision made by a visa officer—	
Paul VanderVennen in trust for	
Awtar Singh	1,000
Authority—Federal Court Award T-706-00	
Settlement for legal costs resulting from a refusal of	
application for citizenship—	
Mary Lam in trust for	
Hatem Lufti Ali Barghouth, Abeer Hasaan Barghouth,	
Noor Hatem Barghouth and Aya Hatem Barghouth	75,000
Authority—Federal Court Award T-1063-98	
Settlement for legal costs resulting from a	
dismissal of judicial review—	
Panteras and Lezzoni in trust	19,995
Authority—Federal Court Award IMM-791-98	
Settlement for legal costs resulting from a wrongful decision	
made by an immigration officer—	
Galati, Rodrigues, Azevedo & Associates in trust for	
Mankit Singh Atwal	22,500
Authority—Federal Court Award	
IMM-525-99 & A-214-00	
Settlement for legal costs resulting from a wrongful	
decision made by a Visa officer—	
Nassim Mohammad Popal, Dept of Justice	4,000
Authority—Federal Court Award IMM-3951-99	
Settlement for legal costs resulting from an adjournment	
of a judicial review hearing—	
Joan Manafa in trust for	
Odette, M S	300
Authority—Federal Court of Appeal A-686-98	
Appeal dismissed with cost.	
Settlement for legal costs—	
Michael Crane in trust for	
Muyumba, AC; Yamba, BK; Yamba, M-C;	
Yamba, O; Yamba, W	1,367
Authority—Federal Court Award IMM-633-00	
Settlement resulting from a wrongful decision made	
by an immigration officer—	
Michael Crane in trust for	
Selvarajah, Vairamuthu	250
Authority—Federal Court Award IMM-3951-99	
Settlement for legal costs resulting from a judicial	
review about refusal of application for landing—	
David Matas in trust for	
Rousko Valtchew	3,581
Authority—Federal Court Award IMM-3184-01	
Settlement for legal costs resulting from an	
extension of time for filing—	
Zoran Jovic in trust	250
Authority—Federal Court Award IMM-908-01	
Settlement for legal costs relating to a notice of	
discontinuance of the mandamus application—	
Raoul Moulakia in trust for	
Amadou Mahama	3,000
Authority—Federal Court Award	
IMM-525-99 & A-214-00	
Settlement for legal costs resulting from a wrongful	
decision made by a visa officer—	
Nassim Mohammad Popal, Dept of Justice	750
Authority—Federal Court of Appeal A-613-00 & A-614-00	
Appeal dismissed with costs.	
Settlement for legal costs—	
Michael Crane in trust for	
Jan, M	500
Authority—Federal Court Award IMM-6123-00	
Settlement for legal costs for leave and for judicial review	
for an Order of Mandamus requiring the respondent to	
complete the processing of the applicant's application	
for permanent residence—	
Darwent Law Office in trust for	
Paulos Bogale	1,250
Authority—Federal Court Award IMM-3060-01	
Settlement for legal costs resulting from a wrongful	
decision made by a visa officer—	
South Ottawa community legal services in trust for	
Hassan Diriye Warsame	130
Authority—Federal Court Award T-1498-99	
Settlement for legal costs resulting from an extension	
of time for filing—	
Kandasamy Ravichandran Make Peace,	
Romof in trust	1,500
Authority—Federal Court Award IMM-1022-01	
Settlement for legal costs resulting from a judicial	
review for Kenroy Barrington Haye—	
Douglas Baum in trust	900
Authority—Superior Court of Justice F-24-97	
Settlement for legal costs resulting from an	
examination of a false statement	
from Angelina Codina—	
Supreme Court of Justice for	
Cordina, A	5,000
Authority—Federal Court Award IMM-4264-01	
Settlement for legal costs resulting from an	
application of judicial review—	
Jesus B Yanes Rodriguez, Hagan and McDowell, in trust	300
Authority—Supreme Court of Canada TL-271703	
Settlement for legal costs resulting	
from a leave—	
Hoang Van Chu	944
Authority—Federal Court Award A-288-00	
Settlement for legal costs resulting from a	
wrongful decision made by a visa officer—	
Mary Lam in trust for	
Shou Ping Chou	7,495
Authority—Federal Court Award IMM-4565-01	
Settlement for legal costs resulting from an order	
granting the application for judicial review to continue	
processing the application for permanent residence—	
South Ottawa community legal service in trust for	
Beheredin Ahmed and Nuria Shukra	94

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
Authority—Federal Court Award T-121-97	
Settlement for legal costs resulting from a discontinuance in court—	
Douglas Cannon in trust for Jocelyn Sorreda	10,000
Authority—Federal Court Award IMM-5504-01	
Settlement for legal costs resulting from a wrongful decision made by an immigration officer—	
Roger Rowe in trust for Iskander Ikabai Hezbyal	1,500
Authority—Federal Court Award IMM-4578-01	
Settlement for legal costs resulting from dismissing the application for judicial review on the grounds of its being moot—	
Fei Xiao	1,000
Authority—Federal Court Award IMM-4849-00	
Settlement for legal cost resulting from a wrongful decision made by an immigration officer—	
Laurence Cohen in trust for Oluwatoyin Joseph Martins	750
Authority—Federal Court Award IMM-6095-00	
Settlement for legal costs resulting from a judicial review being struck out and the proceeding is dismissed—	
Firoz Rahman	2,008
Authority—Federal Court Award A-173-01	
Settlement for the cost of Mr Nizam's deportation resulting from dismissing the application for judicial review—	
Greer Shipping Ltd.	10,640
	177,204
ENVIRONMENT	
Canadian Environmental Assessment Agency	
Authority—Federal Court Award T-1400-99, T-1993-99	
Settlement of legal costs—	
City of Hamilton	16,667
HEALTH	
Department	
Claim Number Q49589	
Court fees awarded—	
Veteran: J-G Labbe	14,998
HUMAN RESOURCES DEVELOPMENT	
Department	
Authority— Court of Queen's Bench of Alberta 82100	
Payment order for bankruptcy.	
Faber and Company Inc. in trust for Shane, C.	1,000

Particulars and payee	Amount
	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
Authority—Federal Court Award	
T-617-85 & T-782-97 & T-2804-97	
Payment of court costs—	
Blake, Cassels & Graydon, LLP in trust for Ermineskin Band.	1,500
Blake, Cassels & Graydon, LLP in trust for Ermineskin Band.	7,500
Parlee Mclaws in trust for Samson Band.	7,500
Dubuc Osland Barristers and Sollicitors in trust for Montana Band	7,500
Authority—Federal Court Award A-568-98	
Payment of court costs—	
Farris, Vaughan, Wills & Murphy in trust for Smith (Tsartlip Band)	15,500
Authority—Federal Court Award T-909-99 & A-232-00	
Payment of court costs—	
Felesky Flynn in trust for Carcross/Tagish First Nation	11,691
Authority—Federal Court Award T-125-00	
Payment of court costs—	
Chamberlain Hutchison in trust for Fred Prince	3,200
Rath and Company in trust for Sucker Creek Band	3,554
Authority—Supreme Court of British Columbia	
Docket No. 90 0913	
Payment for future costs of legal fees and disbursements—	
Woodward and Co in trust for Roger Williams and the Xeni gwet First Nation.	45,000
Woodward and Co in trust for Roger Williams and the Xeni gwet First Nation.	45,000
Woodward and Co in trust for Roger Williams and the Xeni gwet First Nation.	4,837
Authority—Federal Court Trial Division	
T-747-94	
Low Murchison Barristers for Name of plaintiff witheld	1,000
Authority—Court of Appeal of Saskatchewan	
2001 SKCA 76	
Merchant Law Group for Name of plaintiff witheld	3,825
Authority—Court of Queen's Bench of Manitoba	
CI 00-0120597	
Georgina Garrett Barristers and Solicitors for Name of plaintiff witheld	873
Authority—Superior Court of Justice— Ontario	
406/95	
Blake, Cassels & Graydon LLP for Name of plaintiff witheld	203,059
Authority— 85-CQ-003064CM	
Power Budd LLP Barristers & Solicitors for Name of plaintiff witheld	5,000

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
Authority—Docket No. 27154	
Farris, Vaughan, Wills & Murphy	9,000
Receivable—Authority—Federal Court Award T-617-85, T-782-97, T-2804-97	
Payment of court costs—	
Cost awarded to Crown appeals for Montana Band case.	
Dubuc Osland Barristers & Sollicitors	(4,348)
Receivable from Lemer & Associates	(603)
	370,588
JUSTICE	
Department	
Authority—Federal Court Trial Division	
Payment of legal defence costs—	
Cavluzzo Hayes Shilton Mcintyre & Cornish Barristers & Solicitors in trust for Marie Carmel Corbett	131,052
Authority—Federal Court Trial Division	
Payment of legal defence costs—	
Ackroyd Piasta Roth & Day c/o Lilianne Cook DOJ Edmonton in trust for Ambrose, Maurice	1,500
Authority—Ontario Court of Appeal	
Payment of legal defence costs—	
Davis & Associates in trust for Wesley Grant	2,000
Authority—Superior Court of Justice	
Payment of legal defence costs—	
Beresh Depoe Cunningham in trust for Nicholas Ribich	10,000
William H Wiley c/o Scott Chamberlain Shields & Hunt Barristers & Solicitors	36,668
Authority—Nova Scotia Court of Appeal	
Payment of legal defence costs—	
Kevin A Burke, Burke, Mitton, Thompson, Halifax NS in trust for Gilles Poirier	35,000
Authority—Provincial Court of Alberta	
Payment of legal defence costs—	
Yuen, Gerald Ming-Chung, c/o DOJ Calgary for Rob Constantinescu	2,200
c/o DOJ Edmonton for McElheran, Kevin Lyle	500
	218,920
PRIVY COUNCIL	
Chief Electoral Officer	
Authority—Canadian International Trade Tribunal PR-2000-003	
Reimbursement of costs of filing and proceeding due to a procurement complaint—	
Canadian computer rentals	4,133

Particulars and payee	Amount
	$
Office of Indian Residential Schools Resolution of Canada	
Authority—Saskatchewan Supreme Court 1048-1997-1	
Payment of costs—	
Kanuka Thuringer in trust	580
Authority—Supreme Court of British Columbia A960336	
Payment of damages due to abuse complaint on behalf of twenty plaintiffs—	
David Paterson Personal Law in trust	72,709
Hutchins, Soroka & Grant in trust	203,808
Authority— Court of Queen's Bench of Alberta 9903-3821	
Payment of costs—	
Bennett Jones LLP in trust	5,000
	282,097
	286,230
PUBLIC WORKS AND GOVERNMENT SERVICES	
Department	
GOVERNMENT SERVICES PROGRAM	
Authority—Superior Court of Montreal 500-5-63308-17	
PWGSC reimbursed rent due to variation in property and water taxes—	
Corporation immobilière Magil Laurentienne	18,457
Authority—Canadian International Trade Tribunal Act Subsection 30.16(1) - PR-2000-044, PR-2000-049 to 053	
PWGSC reimbursed their share of costs incurred in relation to filing and proceeding complaints—	
Polaris Inflatable Boats (Canada) Ltd.	2,292
Authority—Superior Court of Montreal 200-17-1963-8	
PWGSC reimbursed part of the payment made in error to subcontractor Dan My Inc.—	
Rodrigue Métal Ltée	14,798
Authority—Department of Justice File No. 358378	
Canadian Human Rights Commission's rulings—	
Engleman Gottheil, C in trust for Le, Triet	5,000
Borden Ladner Gervais in trust for Lawyers for M. Robinson (Defendant)	2,868
Le, Triet	10,000
	53,415
SOLICITOR GENERAL	
Correctional Service	
Authority—Federal Court Award T-605-01	
Action by Gordon McKenzie-Crowe et al to obtain an order compelling the reclassification of correctional supervisors—	
Canadian Association of Correctional Supervisors in trust for McKenzie-Crowe	1,000

COURT AWARDS—*Concluded*

Particulars and payee	Amount
	$
Authority—Supreme Court of British Columbia S034442	
Settlement for an inmate who suffered damages after being attacked and beaten by another inmate, while being transferred to a segregation unit—	
Paul McMurray, Barrister & Solicitor in trust for McIlroy Kerry Lincoln	15,500
Authority—Federal Court Award T-1597-00	
Costs of an inmate's application for a judicial review of a warden's refusal to disclose reason for denying visitor contact with inmate—	
Lloyd Grant Wedow	1,911
Authority—Federal Court Award T-1487-99	
Costs of an inmate's application for a judicial review of the decision of CSC denying inmate a vegetarian diet—	
Maurice, Jack	1,560
Authority—Federal Court of Appeal A-99-00, T-287-99	
Costs of an inmate's application for a judicial review of decision of an independent chairperson regarding disciplinary violations—	
Daniel Royer in trust for Pontbriand, Jean-Guy	1,428
Authority—Supreme Court of Quebec 200-17-001963-008	
Judgment for unpaid amounts under a contract for provision of goods and services to Donnacona Penitentiary—	
Pothier, Delisle in trust for Rodrigue Métal Ltée	14,798
Authority—Supreme Court of Quebec 500-05-011749-940	
Judgment for damages caused to claimant and her children following negligence of CSC to withdraw warrant of arrest against husband—	
Alain Arsenault in trust for Lefebvre, Sylvie	21,855
	58,052
TREASURY BOARD	
Secretariat	
Authority—Federal Court Certificate of Judgement T-2160-99	
Payments for the pay equity settlement pursuant to section 30 of the *Crown Liabilities and Proceedings Act*	55,496,449
Authority—Federal Court Award T-1949-00	
Costs awarded with respect to pension benefits—	
Raven, Allen, Cameron & Ballantyne in trust	3,911
	55,500,360
Total	57,720,447

SECTION 11

2001-2002

PUBLIC ACCOUNTS OF CANADA

Federal-Provincial Shared-Cost Programs

CONTENTS

	Page
Agriculture and Agri-Food	11.2
Canadian Heritage	11.4
Environment	11.6
Fisheries and Oceans	11.8
Health	11.14
Human Resources Development	11.14
Indian Affairs and Northern Development	11.14
Industry	11.18
Justice	11.22
National Defence	11.22
Natural Resources	11.22
Public Works and Government Services	11.24
Solicitor General	11.24
Transport	11.24

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
AGRICULTURE AND AGRI-FOOD				
Department				
Canada Agriculture Infrastructure Program	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Canada/Saskatchewan Agri-Food Innovation Agreement	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Contributions to 4-H clubs	7	8	15	8
	7	**8**	**15**	**8**
	187	*161*	*310*	*175*
Crop insurance and waterfowl	128	996	486	1,695
	127	**912**	**459**	**1,786**
	1,730	*25,749*	*7,883*	*30,010*
Economic and regional development agreements	...	...	...	...
	...	**...**	**...**	**...**
	6,740	*27,545*	*33,040*	*32,296*
Grants to organizations under the Safety Net Companion Programs	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*1,500*
Gross revenue insurance plan	...	...	...	...
	...	**...**	**...**	**...**
	...	*9,813*	*2,315*	*4,904*
Net Income Stabilization Account	119	2,802	1,935	1,839
	91	**2,988**	**1,673**	**1,470**
	719	*18,213*	*10,130*	*9,340*
New Brunswick Debt Refinancing Program	...	...	...	...
	...	**...**	**...**	**78**
	...	*...*	*...*	*570*
Payments in connection with the *Farm Income Protection Act*—Canada/Nova Scotia Apple Industry Development Fund	...	...	26	...
	...	**...**	**...**	**...**
	...	*...*	*312*	*...*
Payments in connection with the *Farm Income Protection Act*—Net Income Stabilization Account	55	...	1,472	1,904
	43	**2,143**	**742**	**...**
	228	*8,344*	*4,137*	*1,904*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total	
$	$	$	$	$	$	$	$	$	$	$	
...	...	2,480	2,642	130	...	5,252	...	...	...	5,252	
...	**...**	**2,159**	**11,536**	**3,132**	**...**	**16,827**	**...**	**...**	**...**	**16,827**	
...	...	*22,373*	*73,837*	*28,754*	*1,478*	*126,442*	...	...	...	*126,442*	
...	...	...	1,101	...	...	1,101	...	...	...	1,101	
...	**...**	**...**	**3,397**	**...**	**...**	**3,397**	**...**	**...**	**...**	**3,397**	
...	...	...	*46,305*	...	...	*46,305*	...	...	...	*46,305*	
14	47	23	23	35	18	198	...	...	...	198	
10	**48**	**23**	**23**	**35**	**18**	**195**	**...**	**...**	**...**	**195**	
222	*1,483*	*520*	*587*	*709*	*345*	*4,699*	...	...	...	*4,699*	
19,590	24,136	33,005	92,108	53,224	6,079	231,447	...	...	...	231,447	
17,332	**19,841**	**36,600**	**92,169**	**46,333**	**7,015**	**222,574**	**...**	**...**	**...**	**222,574**	
335,487	*528,492*	*571,571*	*1,718,147*	*1,148,172*	*110,796*	*4,478,037*	...	...	...	*4,478,037*	
...	...		...	...	...	...	...	...	...	...	
428	**...**	**...**	**...**	**...**	**...**	**428**	**...**	**...**	**...**	**428**	
45,485	...	*12,797*	*13,169*	*8,676*	*19,555*	*199,303*	...	...	...	*199,303*	
...	...	...	...	...	...	...	...	...	...	...	
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	
...	...	...	*34,870*	*56*	*2,000*	*38,426*	...	...	...	*38,426*	
...	...	8	...	2	...	10	...	...	...	10	
...	**...**	**17**	**...**	**12**	**...**	**29**	**...**	**...**	**...**	**29**	
250,200	*340,762*	*384,456*	*902,975*	*567,182*	*12,578*	*2,475,185*	...	...	...	*2,475,185*	(a)
4,249	54,066	35,447	83,101	59,054	6,845	249,457	...	...	...	249,457	
3,720	**51,212**	**34,907**	**80,881**	**43,216**	**5,983**	**226,141**	**...**	**...**	**...**	**226,141**	
21,322	*371,436*	*269,788*	*856,573*	*399,877*	*44,793*	*2,002,191*	...	...	...	*2,002,191*	
...	...	...	...	...	...	...	...	...	...	...	
...	**...**	**...**	**...**	**...**	**...**	**78**	**...**	**...**	**...**	**78**	
...	...	...	...	...	...	*570*	...	...	...	*570*	(a)*(f)*
...	...	...	...	...	...	26	...	...	...	26	
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	
...	...	...	...	...	...	*312*	...	...	...	*312*	*(f)*
...	21,816	...	...	32,155	3,713	61,115	...	...	...	61,115	
...	**17,677**	**...**	**...**	**23,637**	**3,189**	**47,431**	**...**	**...**	**...**	**47,431**	
...	*88,407*	...	*75,000*	*78,139*	*6,902*	*263,061*	...	...	...	*263,061*	

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	$	**$**	**$**	**$**
Payments in connection with the *Farm Income Protection Act*— Safety Net Companion Programs	773	3,197	975	...
	1,350	**753**	**969**	**...**
	6,710	*7,598*	*4,699*	*902*
Payments in connection with the *Farm Income Protection Act*— Transition programs for Red Meats	...	...	...	...
	...	**...**	**...**	**...**
	...	*181*	*209*	*124*
Canada-Saskatchewan Agri-Food Innovation Fund (AFIF)	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Payments in lieu of grants to the provinces of Saskatchewan and Manitoba to establish emergency farm relief packages	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Agricultural Income Disaster Assistance (AIDA)	...	...	...	...
	220	**2,717**	**4,902**	**2,527**
	377	*9,065*	*7,455*	*3,137*
Payments in connection with the *Farm income Protection Act* — $500,000,000 Assistance Program	1,000	5,400	4,300	2,202
	...	**...**	**...**	**...**
	1,000	*5,400*	*4,300*	*2,202*
Plum Pox Virus - Survey	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Canadian Farm Income Program (CFIP)	120	15,202	5,183	1,020
	34	**4,049**	**2,325**	**792**
	154	*19,251*	*7,508*	*1,812*
Canada-Saskatechewan Livestock Water Farm Program	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Canadian Food Inspection Agency				
Rabies indemnification program	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	*5*
Total ministry	2,202	27,605	14,392	8,668
	1,872	**13,570**	**11,085**	**6,661**
	17,845	*131,320*	*82,298*	*88,881*
CANADIAN HERITAGE				
Department				
Official language in education program	2,872	4,959	5,407	18,742
	2,732	**2,209**	**6,885**	**17,304**
	76,767	*42,520*	*144,674*	*574,218*
Winnipeg development agreement on culture	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
49,141	42,936	768	20,100	54,961	7,681	180,532	...	...	175	180,707
53,148	**48,896**	**2,991**	**14,834**	**4,293**	**11,331**	**138,565**	...	...	...	**138,565**
284,830	*155,917*	*18,164*	*40,784*	*141,162*	*19,467*	*680,233*	...	...	*175*	*680,408*
...	...	...	...	813	...	813	...	...	...	813
...	...	...	...	**763**	...	**763**	...	...	...	**763**
5,217	*3,617*	*2,080*	*1,108*	*14,998*	*288*	*27,822*	...	...	...	*27,822*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	**397**	...	...	**397**	...	...	...	**397**
...	...	...	*957*	...	...	*957*	...	...	...	*957*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	*60,000*	*180,000*	...	...	*240,000*	...	...	...	*240,000* *(f)*
...	...	...	...	...	...	...	...	...	...	...
122,211	**117,158**	**97,468**	**166,288**	**84,538**	**6,955**	**604,984**	...	...	...	**604,984**
240,326	*170,238*	*152,884*	*259,268*	*162,305*	*22,872*	*1,027,927*	...	...	...	*1,027,927* *(f)*
56,100	104,100	55,200	118,500	126,800	22,000	495,602	...	...	...	495,602
...	...	...	...	...	...	...	...	...	...	...
56,100	*104,100*	*55,200*	*118,500*	*126,800*	*22,000*	*495,602*	...	...	...	*495,602* *(f)*
...	2,230	...	...	...	...	2,230	...	...	...	2,230
...	...	...	...	...	...	...	...	...	...	...
...	*2,230*	...	...	...	...	*2,230*	...	...	...	*2,230*
46,200	88,556	21,779	150,062	54,386	11,477	393,985	...	...	...	393,985
43,400	**81,980**	**26,711**	**64,066**	**126,534**	**7,508**	**357,399**	...	...	...	**357,399**
89,600	*170,536*	*48,490*	*214,128*	*180,920*	*18,985*	*751,384*	...	...	...	*751,384* (a)
...	...	...	1,774	...	...	1,774	...	...	...	1,774
...	...	...	...	...	...	...	...	...	...	...
...	...	...	*1,774*	...	...	*1,774*	...	...	...	*1,774*
...	5	7	...	...	...	12	...	...	...	12
...	**7**	**8**	...	...	...	**15**	...	...	...	**15**
232	*2,372*	*75*	[illegible]	*1*	...	*2,703*	...	...	...	*2,703*
175,294	337,892	148,717	469,411	381,560	57,813	1,623,554	...	...	175	1,623,729
240,249	**336,819**	**200,884**	**433,591**	**332,493**	**41,999**	**1,619,223**	...	...	...	**1,619,223**
1,329,021	*1,939,590*	*1,598,398*	*4,538,000*	*2,857,751*	*282,059*	*12,865,163*	...	...	*175*	*12,865,338*
50,833	77,252	11,565	5,637	8,541	10,467	196,275	1,161	2,334	1,004	200,774
51,090	**69,204**	**11,540**	**5,618**	**10,758**	**11,107**	**188,447**	**1,123**	**3,126**	**1,004**	**193,700**
2,261,249	*1,939,714*	*213,556*	*167,388*	*224,679*	*237,154*	*5,881,919*	*23,614*	*6,574*	*17,270*	*5,929,377*
...	...	299	...	...	...	299	...	...	...	299
...	...	**89**	...	...	...	**89**	...	...	...	**89**
...	...	*1,773*	...	...	...	*1,773*	...	...	...	*1,773*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Parks Canada Agency				
Canada/Alberta Strategic Alliance	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Total ministry	2,872	4,959	5,407	18,742
	2,732	**2,209**	**6,885**	**17,304**
	76,767	*42,520*	*144,674*	*574,218*
ENVIRONMENT				
Department				
Canada/Newfoundland climate network expansion agreement	...	...	...	...
	39	**...**	**...**	**...**
	1,149	*...*	*...*	*...*
Canada/Quebec climate network expansion agreement	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
North American Waterfowl Management Plan	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Ottawa River regulation	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Protection and clean-up of St-Lawrence River	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Pulp and paper	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Water quantity survey agreement	140	12	52	139
	178	**12**	**71**	**109**
	466	*35*	*240*	*372*
Weather radio network	43	...	...	...
	...	**...**	**...**	**...**
	1,107	*21*	*791*	*2,376*
Research program for the effects of acid rain on ecosystems	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Canadian Environmental Assessment Agency				
Alberta Energy and Utilities Board	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Total ministry	183	12	52	139
	217	**12**	**71**	**109**
	2,722	*56*	*1,031*	*2,748*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	*3,318*	...	*3,318*	...	...	...	*3,318* *(f)*
50,833	77,252	11,864	5,637	8,541	10,467	196,574	1,161	2,334	1,004	201,073
51,090	**69,204**	**11,629**	**5,618**	**10,758**	**11,107**	**188,536**	**1,123**	**3,126**	**1,004**	**193,789**
2,261,249	*1,939,714*	*215,329*	*167,388*	*227,997*	*237,154*	*5,887,010*	*23,614*	*6,574*	*17,270*	*5,934,468*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	**39**	...	...	...	**39**
...	...	...	...	...	...	*1,149*	...	...	...	*1,149*
125	...	...	...	...	...	125	...	...	...	125
207	...	...	...	...	...	**207**	...	...	...	**207**
5,726	...	...	...	...	...	*5,726*	...	...	...	*5,726*
...	...	176	480	408	...	1,064	...	...	...	1,064
...	...	**381**	**448**	**164**	**3**	**996**	...	...	...	**996**
...	...	*2,471*	*4,207*	*3,185*	*19*	*9,882*	...	...	...	*9,882*
64	30,824	...	...	...	...	30,888	...	...	...	30,888
40	...	...	...	...	...	**40**	...	...	...	**40**
1,446	*31,980*	...	...	...	...	*33,426*	...	...	...	*33,426*
1,500	...	...	...	...	...	1,500	...	...	...	1,500
1,500	...	...	...	...	...	**1,500**	...	...	...	**1,500**
25,910	...	...	...	...	...	*25,910*	...	...	...	*25,910*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
1,750	...	...	...	...	*273*	*2,023*	...	...	...	*2,023*
200	992	...	...	...	...	1,535	...	...	...	1,535
200	**576**	...	...	...	...	**1,146**	...	...	...	**1,146**
19,083	*17,284*	*6,117*	*5,823*	*14,211*	...	*63,631*	...	...	...	*63,631*
...	...	...	...	...	...	43	...	...	...	43
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*4,295*	...	...	...	*4,295*
105	...	...	...	...	...	105	...	...	...	105
...	...	...	...	...	...	...	...	...	...	...
105	...	...	...	...	...	*105*	...	...	...	*105*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	**23,636**	...	**23,636**	...	...	...	**23,636**
...	...	...	...	*171,685*	...	*171,685*	...	...	...	*171,685* *(f)*
1,994	31,816	176	480	408	...	35,260	...	...	...	35,260
1,947	**576**	**381**	**448**	**23,800**	**3**	**27,564**	...	...	...	**27,564**
54,020	*49,264*	*8,588*	*10,030*	*189,081*	*292*	*317,832*	...	...	...	*317,832*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
FISHERIES AND OCEANS				
Department				
Atlantic Fisher Early Retirement Program	...	...	...	...
	2,042	**...**	**...**	**...**
	10,096	*43*	*2,688*	*...*
BC Hydro Water Use Planning	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Burrard Inlet Environmental Action Plan	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Canada/BC Agreement —Joint Habitat Restoration, Protection and Data Sharing	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Defensible Methods Project (OMNR)	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Forest Renewal— BC Watershed Restoration Program	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Fraser Basin Management Program	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Fraser River Estuary Management	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Hamilton Harbour Remedial Action Plan	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Hydrographic Surveys of Coral Harbour, Offshore Corridor & Chart Production	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Hydrographic Arctic Survey—Rankin Inlet	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Northern Cod early Retirement Program	...	...	...	...
	3,917	**...**	**...**	**...**
	67,764	*...*	*...*	*...*
Operation of Alouette River hatchery	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Restoration of Atlantic salmon stocks in Lake Ontario	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	1,842	...	...	...	...	1,842	...	...	...	1,842
...	...	...	...	...	...	**2,042**	...	...	...	**2,042**
673	*1,842*	...	...	...	...	*15,342*	...	...	...	*15,342*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	**207**	**207**	...	...	...	**207**
...	...	...	...	...	*517*	*517*	...	...	...	*517*
...	...	...	...	...	60	60	...	...	...	60
...	...	...	...	...	**30**	**30**	...	...	...	**30**
...	...	...	...	...	*612*	*612*	...	...	...	*612*
...	...	...	...	...	389	389	...	...	...	389
...	...	...	...	...	**361**	**361**	...	...	...	**361**
...	...	...	...	...	*2,745*	*2,745*	...	...	...	*2,745*
...	239	...	...	...	...	239	...	...	...	239
...	**210**	...	...	...	...	**210**	...	...	...	**210**
...	*839*	...	...	...	...	*839*	...	...	...	*839*
...	...	...	...	...	513	513	...	...	...	513
...	...	...	...	...	**335**	**335**	...	...	...	**335**
...	...	...	...	...	*1,774*	*1,774*	...	...	...	*1,774*
...	...	...	...	...	75	75	...	...	...	75
...	...	...	...	...	**75**	**75**	...	...	...	**75**
...	...	...	...	...	*1,437*	*1,437*	...	...	...	*1,437*
...	...	...	...	...	90	90	...	...	...	90
...	...	...	...	...	**45**	**45**	...	...	...	**45**
...	...	...	...	...	*875*	*875*	...	...	...	*875*
...	100	...	...	...	...	100	...	...	...	100
...	**80**	...	...	...	...	**80**	...	...	...	**80**
...	*782*	...	...	...	...	*782*	...	...	...	*782*
...	170	...	...	...	...	170	...	...	...	170
...	**200**	...	...	...	...	**200**	...	...	...	**200**
...	*370*	...	...	...	...	*370*	*4,860*	...	...	*5,230*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	*486*	...	...	*486*
...	2,384	...	...	...	...	2,384	...	...	...	2,384
...	...	...	...	...	...	**3,917**	...	...	...	**3,917**
...	*2,384*	...	...	...	...	*70,148*	...	...	...	*70,148*
...	...	...	...	...	1	1	...	...	...	1
...	...	...	...	...	**70**	**70**	...	...	...	**70**
...	...	...	...	...	*638*	*638*	...	...	...	*638*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	*39*	...	...	...	...	*39*	...	...	...	*39*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Watershed Management Plan	...	...	...	...
	...	...	...	...
	...	...	...	...
Canadian Fisheries Adjustment Restructuring Program	...	...	...	...
	...	...	...	...
	24,047	...	...	...
Habitat Manipulation Experiment in Sault Ste Marie (OMNR)	...	...	...	...
	...	...	...	...
	...	...	...	...
Lower Trophic Level Production in Lake Erie (ONT)	...	...	...	...
	...	...	...	...
	...	...	...	...
Productive Capacity Research	...	...	...	...
	...	...	...	...
	...	...	...	...
Puntledge River Steelhead	...	...	...	...
	...	...	...	...
	...	...	...	...
Atlantic Salmon	...	...	...	...
	...	...	...	...
	...	...	...	...
Methods & Standard Manual for Escapement	...	...	...	...
	...	...	...	...
	...	...	...	...
OMNR Watershed Workshop	...	...	...	...
	...	...	...	...
	...	...	...	...
Effects of Hydro Ramping on Fish Habitat	...	...	...	...
	...	...	...	...
	...	...	...	...
Project Quinte	...	...	...	...
	...	...	...	...
	...	...	...	...
Alberta Health—Cristina Lake Fish Analysis, Swan Hills Analysis	...	...	...	...
	...	...	...	...
	...	...	...	...
Aquaculture Database Division	...	...	...	...
	...	...	...	...
	...	...	...	...
Escapement Database Division	...	...	...	...
	...	...	...	...
	...	...	...	...
First Nations Participation in Atlantic Salmon Watch Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Harvest Catch Database Maintenance	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	*111*	...	...	...	...	*111*	...	...	...	*111*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*24,047*	...	...	...	*24,047*
...	59	...	...	...	...	59	...	...	...	59
...	**139**	...	...	...	...	**139**	...	...	...	**139**
...	*517*	...	...	...	...	*517*	...	...	...	*517*
...	22	...	...	...	...	22	...	...	...	22
...	**22**	...	...	...	...	**22**	...	...	...	**22**
...	*186*	...	...	...	...	*186*	...	...	...	*186*
...	303	...	...	...	...	303	...	...	...	303
...	**303**	...	...	...	...	**303**	...	...	...	**303**
...	*1,041*	...	...	...	...	*1,041*	...	...	...	*1,041*
...	...	...	...	...	5	5	...	...	...	5
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*5*	*5*	...	...	...	*5*
...	...	...	...	...	42	42	...	...	...	42
...	...	...	...	...	**36**	**36**	...	...	...	**36**
...	...	...	...	...	*119*	*119*	...	...	...	*119*
...	...	...	...	...	25	25	...	...	...	25
...	...	...	...	...	**14**	**14**	...	...	...	**14**
...	...	...	...	...	*55*	*55*	...	...	...	*55*
...	...	...	...	...	...	...	...	...	...	...
...	**25**	...	...	...	...	**25**	...	...	...	**25**
...	*35*	...	...	...	...	*35*	...	...	...	*35*
...	235	...	...	...	...	235	...	...	...	235
...	**252**	...	...	...	...	**252**	...	...	...	**252**
...	*817*	...	...	...	...	*817*	...	...	...	*817*
...	207	...	...	...	...	207	...	...	...	207
...	**207**	...	...	...	...	**207**	...	...	...	**207**
...	*636*	...	...	...	...	*636*	...	...	...	*636*
...	...	...	...	...	30	30	...	...	...	30
...	...	...	...	...	**93**	**93**	...	...	...	**93**
...	...	...	...	...	*123*	*123*	...	...	...	*123*
...	180	...	...	...	...	180	...	...	...	180
...	**327**	...	...	...	...	**327**	...	...	...	**327**
...	*507*	...	...	...	...	*507*	...	...	...	*507*
...	...	...	...	...	385	385	...	...	...	385
...	...	...	...	...	**215**	**215**	...	...	...	**215**
...	...	...	...	...	*980*	*980*	...	...	...	*980*
...	...	...	...	...	113	113	...	...	...	113
...	...	...	...	...	**220**	**220**	...	...	...	**220**
...	...	...	...	...	*333*	*333*	...	...	...	*333*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	**10**	**10**	...	...	...	**10**
...	...	...	...	...	*173*	*173*	...	...	...	*173*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Information Technology & Science Division	...	...	...	...
	...	...	...	...
	...	...	...	...
Oxygen Toxicity Study on Atlantic Salmon Watch Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Science and Technology Internship Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Science Council of BC	...	...	...	...
	...	...	...	...
	...	...	...	...
Species at risk in Ontario	...	...	...	...
	...	...	...	...
	...	...	...	...
Fisheries Restoration in Toronto Harbour	...	...	...	...
	...	...	...	...
	...	...	...	...
Queen Charlotte Strait Sea Lice Investigation 2001	...	...	...	...
	...	...	...	...
	...	...	...	...
North Island Strats & Quatsino Sound Aquaculture Opportunities	...	...	...	...
	...	...	...	...
	...	...	...	...
Campbell River Water Use Plan and Estuary Rehabilitiation	...	...	...	...
	...	...	...	...
	...	...	...	...
Owikeno/Long Lakes Watershed—based Fish Sustainability	...	...	...	...
	...	...	...	...
	...	...	...	...
Nimpkish River Watershed—based Fish Sustainability Plan	...	...	...	...
	...	...	...	...
	...	...	...	...
Quinsam Hatchery Steelhead & Cutthroat Conservation Enhancement	...	...	...	...
	...	...	...	...
	...	...	...	...
Snootli Hatchery Steelhead & Cutthroat Conservation Enhancement	...	...	...	...
	...	...	...	...
	...	...	...	...
Central Coast Land & Coastal Resource Management Plan Review	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	**8**	**8**	...	...	...	**8**
...	...	...	...	...	*8*	*8*	...	...	...	*8*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	**4**	**4**	...	...	...	**4**
...	...	...	...	...	*4*	*4*	...	...	...	*4*
...	120	...	...	...	...	120	...	...	...	120
...	**120**	...	...	...	...	**120**	...	...	...	**120**
...	*240*	...	...	...	...	*240*	...	...	...	*240*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	**157**	**157**	...	...	...	**157**
...	...	...	...	...	*157*	*157*	...	...	...	*157*
...	450	...	...	...	...	450	...	...	...	450
...	**450**	...	...	...	...	**450**	...	...	...	**450**
...	*900*	...	...	...	...	*900*	...	...	...	*900*
...	48	...	...	...	...	48	...	...	...	48
...	...	...	...	...	...	...	...	...	...	...
...	*48*	...	...	...	...	*48*	...	...	...	*48*
...	...	...	...	...	25	25	...	...	...	25
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*25*	*25*	...	...	...	*25*
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*20*	*20*	...	...	...	*20*
...	...	...	...	...	25	25	...	...	...	25
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*25*	*25*	...	...	...	*25*
...	...	...	...	...	40	40	...	...	...	40
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*40*	*40*	...	...	...	*40*
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*20*	*20*	...	...	...	*20*
...	...	...	...	...	10	10	...	...	...	10
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*10*	*10*	...	...	...	*10*
...	...	...	...	...	10	10	...	...	...	10
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*10*	*10*	...	...	...	*10*
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*20*	*20*	...	...	...	*20*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
BC Hydro Collaboration—Birtwell	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
GVRD—Cleveland Dam East Abutment Seepage Control	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Carpenter Reservoir Food Web Study	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Fish Forestry—FRBC	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Variable Retention Forestry—FRBC	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
BC Hydro Collaboration— Shortreed	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Total ministry	...	...	...	...
	5,959	**...**	**...**	**...**
	101,907	*43*	*2,688*	*...*
HEALTH				
Department				
Alcohol and Drug Treatment and Rehabilitation	484	304	591	536
	489	**306**	**599**	**542**
	4,725	*1,528*	*7,713*	*5,180*
HUMAN RESOURCES DEVELOPMENT				
Department				
Canada Assistance Plan	...	...	...	...
	...	**...**	**...**	**...**
	2,148,021	*488,139*	*2,945,818*	*2,951,522*
Employability Assistance for people with disabilities	4,110	625	7,445	5,274
	4,110	**625**	**7,445**	**5,274**
	78,011	*8,253*	*130,702*	*109,053*
Total ministry	4,110	625	7,445	5,274
	4,110	**625**	**7,445**	**5,274**
	2,226,032	*496,392*	*3,076,520*	*3,060,575*
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Beverly and Kaminuriak Caribou management agreement	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	...	...	...	6	6	...	...	...	6
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	...	...	*6*	*6*	...	...	...	*6*
...	...	...	...	...	139	139	...	...	...	139
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	...	...	*139*	*139*	...	...	...	*139*
...	...	...	...	...	42	42	...	...	...	42
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	...	...	*42*	*42*	...	...	...	*42*
...	...	...	...	...	68	68	...	...	...	68
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	...	...	*68*	*68*	...	...	...	*68*
...	...	...	...	...	38	38	...	...	...	38
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	...	...	*38*	*38*	...	...	...	*38*
...	...	...	...	...	30	30	...	...	...	30
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	...	...	*30*	*30*	...	...	...	*30*
...	6,359	...	...	...	2,221	8,580	...	...	...	8,580
...	**2,335**	**...**	**...**	**...**	**1,880**	**10,174**	**...**	**...**	**...**	**10,174**
673	*11,294*	...	...	...	*11,048*	*127,653*	*5,346*	...	...	*132,999*
2,807	4,191	684	660	1,341	1,608	13,206	...	...	...	13,206
2,866	**4,283**	**694**	**670**	**1,154**	**1,640**	**13,243**	**...**	**...**	**...**	**13,243** (a)
32,417	*70,651*	*5,554*	*9,693*	*16,013*	*25,494*	*178,968*	*846*	...	*789*	*180,603* (a)
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
21,543,662	*28,508,500*	*3,603,795*	*3,065,566*	*7,995,189*	*11,918,211*	*85,168,423*	*318,437*	...	*94,797*	*85,581,657*
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
39,133	**65,362**	**7,914**	**9,953**	**22,343**	**27,000**	**189,159**	**...**	**...**	**...**	**189,159**
426,442	*1,176,988*	*162,985*	*186,094*	*443,479*	*447,371*	*3,169,378*	*15,094*	...	*20,742*	*3,205,214*
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
39,133	**65,362**	**7,914**	**9,953**	**22,343**	**27,000**	**189,159**	**...**	**...**	**...**	**189,159**
21,970,104	*29,685,488*	*3,766,780*	*3,251,660*	*8,438,668*	*12,365,582*	*88,337,801*	*333,531*	...	*115,539*	*88,786,871*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**14**	**...**	**...**	**14**
...	...	...	...	...	...	...	*191*	...	...	*191*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Commission for Health and Social Services for the First Nations of Quebec and Labrador	...	...	...	...
	...	...	...	...
	...	...	...	...
Cree-Kativik school board (James Bay)	...	...	...	...
	...	...	...	...
	...	...	...	...
Cree trappers association	...	...	...	...
	...	...	...	...
	...	...	...	...
Forest protection	...	...	...	...
	...	...	...	...
	...	...	...	...
Infrastructure program	...	...	...	...
	...	...	...	...
	...	...	...	...
Infrastructure rehabilitation—Schefferville	...	...	...	...
	...	...	...	...
	...	...	...	...
Joint Education Capital Agreement—IANC, Manow—NAN bands	...	...	...	...
	...	...	...	...
	...	...	...	...
Natural resources development	...	...	...	...
	...	...	...	...
	...	...	...	...
Newfoundland agreement	8,789	...	...	...
	8,325	...	...	...
	121,549	...	...	...
Northeastern Quebec agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Northern flood agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Roads on reserves	...	...	...	...
	...	...	...	...
	...	...	...	...
Social services	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite agreement—Algonquins of Barrière Lake	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite economic development negotiations	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
166	...	...	...	...	...	166	...	...	...	166
166	**...**	**...**	**...**	**...**	**...**	**166**	**...**	**...**	**...**	**166**
1,181	...	...	...	...	...	*1,181*	...	...	...	*1,181*
87,401	...	...	...	...	...	87,401	...	...	...	87,401
75,872	**...**	**...**	**...**	**...**	**...**	**75,872**	**...**	**...**	**...**	**75,872**
1,070,220	...	...	...	...	...	*1,070,220*	...	...	...	*1,070,220*
82	...	...	...	...	...	82	...	...	...	82
82	**...**	**...**	**...**	**...**	**...**	**82**	**...**	**...**	**...**	**82**
1,870	...	...	...	...	...	*1,870*	...	...	...	*1,870*
279	2,082	...	1,657	...	...	4,018	...	...	...	4,018
177	**2,065**	**...**	**1,400**	**...**	**...**	**3,642**	**...**	**...**	**...**	**3,642**
558	*16,968*	...	*11,168*	...	...	*28,694*	...	...	...	*28,694*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	...	...	...	...	*6,753*	...	...	*6,753*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
2,685	...	...	...	...	...	*2,685*	...	...	...	*2,685*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	*33,060*	...	...	...	...	*33,060*	...	...	...	*33,060*
...	499	...	...	...	...	499	...	...	...	499
...	**605**	**...**	**...**	**...**	**...**	**605**	**...**	**...**	**...**	**605**
...	*11,685*	...	...	...	...	*11,685*	...	...	...	*11,685*
...	...	...	...	...	...	8,789	...	...	...	8,789
...	**...**	**...**	**...**	**...**	**...**	**8,325**	**...**	**...**	**...**	**8,325**
...	...	...	...	...	...	*121,549*	...	...	...	*121,549*
2,173	...	...	...	...	...	2,173	...	...	...	2,173
2,060	**...**	**...**	**...**	**...**	**...**	**2,060**	**...**	**...**	**...**	**2,060**
52,050	...	...	...	...	...	*52,050*	...	...	...	*52,050*
...	...	2,177	...	...	...	2,177	...	...	...	2,177
...	**...**	**1,834**	**...**	**...**	**...**	**1,834**	**...**	**...**	**...**	**1,834**
...	...	*115,106*	...	...	...	*115,106*	...	...	...	*115,106*
...	...	4,452	...	...	...	4,452	...	...	...	4,452
...	**...**	**3,490**	**...**	**...**	**...**	**3,490**	**...**	**...**	**...**	**3,490**
...	...	*28,419*	...	...	...	*28,419*	...	...	...	*28,419*
...	130,627	...	...	...	...	130,627	...	...	...	130,627
...	**126,781**	**...**	**...**	**...**	**...**	**126,781**	**...**	**...**	**...**	**126,781**
...	*1,617,180*	...	...	...	...	*1,617,180*	...	...	...	*1,617,180*
48	...	...	...	...	...	48	...	...	...	48
474	**...**	**...**	**...**	**...**	**...**	**474**	**...**	**...**	**...**	**474**
4,646	...	...	...	...	...	*4,646*	...	...	...	*4,646 (f)*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	*3,159*	...	...	...	...	*3,159*	...	...	...	*3,159 (f)*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Tripartite Indian services	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite treaty negotiations	...	...	...	...
	...	...	...	...
	...	...	...	...
Nunavik Housing	...	...	...	...
	...	...	...	...
	...	...	...	...
Interim Resource Management Assistance Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Nunavik Commission	...	...	...	...
	...	...	...	...
	...	...	...	...
Labrador Inuit Agreement	...	...	...	...
	...	...	...	...
	23	...	...	...
Agreement concerning the implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik housing	...	...	...	...
	...	...	...	...
	...	...	...	...
Seine River First Nation - HWY: 11 Expropriation	...	...	...	...
	...	...	...	...
	...	...	...	...
Air charter in Labrador	...	...	...	...
	4	...	...	...
	4	...	...	...
Canada Geoscience Office	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/Yukon Infrastructure Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Yukon Geoscience Office	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry	8,789	...	...	...
	8,329	...	...	...
	121,576	...	...	...
INDUSTRY				
Department				
Canada/Ontario infrastructure	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total	
$	$	$	$	$	$	$	$	$	$	$	
...	...	...	...	...	...	...	...	...	...	...	
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	
...	*9,620*	...	...	...	...	*9,620*	...	...	...	*9,620*	*(f)*
...	...	...	...	...	5,588	5,588	...	...	...	5,588	
...	**...**	**...**	**...**	**...**	**5,536**	**5,536**	**...**	**...**	**...**	**5,536**	
...	...	...	...	...	*37,972*	*37,972*	...	...	...	*37,972*	
...	...	...	...	...	...	...	...	...	...	...	
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	
2,500	...	...	...	...	...	*2,500*	...	...	...	*2,500*	
...	...	...	...	...	...	...	1,535	...	...	1,535	
...	**...**	**...**	**...**	**...**	**...**	**...**	**1,200**	**...**	**...**	**1,200**	
...	...	...	...	...	...	...	*5,080*	...	...	*5,080*	
...	...	...	...	...	...	...	...	...	...	...	
209	**...**	**...**	**...**	**...**	**...**	**209**	**...**	**...**	**...**	**209**	
369	...	...	...	...	...	*369*	...	...	...	*369*	*(f)*
...	...	...	...	...	...	...	...	...	...	...	
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	
...	...	...	...	...	...	*23*	...	...	...	*23*	
5,000	...	...	...	...	...	5,000	...	...	...	5,000	
5,000	**...**	**...**	**...**	**...**	**...**	**5,000**	**...**	**...**	**...**	**5,000**	(a)
10,000	...	...	...	...	...	*10,000*	...	...	...	*10,000*	
...	...	...	...	...	...	...	...	...	...	...	
...	**4**	**...**	**...**	**...**	**...**	**4**	**...**	**...**	**...**	**4**	
...	*4*	...	...	...	...	*4*	...	...	...	*4*	*(f)*
...	...	...	...	...	...	...	...	...	...	...	
...	**...**	**...**	**...**	**...**	**...**	**4**	**...**	**...**	**...**	**4**	
...	...	...	...	...	...	*4*	...	...	...	*4*	*(f)*
...	...	...	...	...	...	...	...	415	...	415	
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**415**	**...**	**415**	
...	...	...	...	...	...	...	...	*830*	...	*830*	
...	...	...	...	...	...	...	...	...	300	300	
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	
...	...	...	...	...	...	...	...	...	*300*	*300*	
...	...	...	...	...	...	...	...	...	680	680	
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	
...	...	...	...	...	...	...	...	...	*680*	*680*	
95,149	133,208	6,629	1,657	...	5,588	251,020	1,535	415	980	253,950	
84,040	**129,455**	**5,324**	**1,400**	**...**	**5,536**	**234,084**	**1,214**	**415**	**...**	**235,713**	
1,146,079	*1,691,676*	*143,525*	*11,168*	...	*37,972*	*3,151,996*	*12,024*	*830*	*980*	*3,165,830*	
...	1,038	...	...	...	...	1,038	...	...	...	1,038	
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	
...	*796,809*	...	...	...	...	*796,809*	...	...	...	*796,809*	

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Eastern Ontario Economic Recovery Initiative	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Industrial and regional development	...	...	...	...
	...	**...**	**...**	**...**
	630,651	*310,879*	*690,209*	*561,133*
Atlantic Canada Opportunities Agency				
Cooperation agreements	14,682	2,292	18,880	7,353
	6,531	**3,451**	**9,162**	**9,287**
	193,465	*108,774*	*204,487*	*194,478*
Cooperation agreements - TAGS/CED	1,811	...	...	...
	3,702	**...**	**...**	**...**
	32,934	*...*	*6,579*	*983*
Cooperation agreements - TAGS/ER	5,450	...	...	...
	10,010	**...**	**2,769**	**83**
	69,101	*...*	*10,206*	*2,307*
Economic Development Agency of Canada for the Regions of Quebec				
Canada/Quebec tourism development sub-agreement	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Contributions to the Province of Quebec under the Canada Infrastructure Works Agreement	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Contributions under the temporary economic reconstruction program	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Contributions to the province of Quebec under structure Canada program	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Western Economic Diversification				
Canada Infrastructure Works	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Partnership Agreements	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Upgrading the Port of Churchill to Hudson Bay Port Company	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total	
$	$	$	$	$	$	$	$	$	$	$	
...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	
...	*8,681*	...	...	...	...	*8,681*	...	...	...	*8,681*	*(f)*
...	...	...	...	...	...	...	...	...	...	...	
4,128	...	...	...	...	...	**4,128**	...	...	...	**4,128**	
491,993	*279,136*	*312,968*	*193,718*	*142,342*	*162,075*	*3,775,104*	*30,708*	...	*13,439*	*3,819,251*	
...	...	...	...	...	...	43,207	...	...	...	43,207	
2	...	...	...	...	...	**28,433**	...	...	...	**28,433**	
16	*139*	...	...	...	...	*701,359*	...	...	...	*701,359*	
...	...	...	...	...	...	1,811	...	...	...	1,811	
...	...	...	...	...	...	**3,702**	...	...	...	**3,702**	
...	...	...	...	...	...	*40,496*	...	...	...	*40,496*	
...	...	...	...	...	...	5,450	...	...	...	5,450	
...	...	...	...	...	...	**12,862**	...	...	...	**12,862**	
...	...	...	...	...	...	*81,614*	...	...	...	*81,614*	
...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	
26,201	...	...	...	...	...	*26,201*	...	...	...	*26,201*	
5,159	...	...	...	...	...	5,159	...	...	...	5,159	
10,024	...	...	...	...	...	**10,024**	...	...	...	**10,024**	
624,764	...	...	...	...	...	*624,764*	...	...	...	*624,764*	
...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	
13,789	...	...	...	...	...	*13,789*	...	...	...	*13,789*	
16,772	...	...	...	...	...	16,772	...	...	...	16,772	
...	...	...	...	...	...	...	...	...	...	...	
16,772	...	...	...	...	...	*16,772*	...	...	...	*16,772*	
...	...	...	...	...	6,137	6,137	...	...	...	6,137	
...	...	...	...	**69**	**5,751**	**5,820**	...	...	...	**5,820**	
...	...	*81,859*	*69,262*	*207,918*	*272,617*	*631,656*	...	...	...	*631,656*	
...	...	4,383	6,966	2,283	5,982	19,614	...	...	...	19,614	
...	...	**1,890**	**5,937**	**4,578**	**1,086**	**13,491**	...	...	...	**13,491**	
...	...	*14,792*	*16,507*	*17,551*	*7,068*	*55,918*	...	...	...	*55,918*	
...	...	68	...	...	...	68	...	...	...	68	
...	...	**4,099**	...	...	...	**4,099**	...	...	...	**4,099**	
...	...	*11,967*	...	...	...	*11,967*	...	...	...	*11,967*	

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Red River Flood Protection Program	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Infrastructure Canada Program	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Total ministry	21,943	2,292	18,880	7,353
	20,243	**3,451**	**11,931**	**9,370**
	926,151	*419,653*	*911,481*	*758,901*
JUSTICE				
Department				
Fire-arms	...	224	1,035	1,069
	...	**222**	**1,010**	**1,135**
	2,220	*446*	*2,049*	*2,209*
Legal aid	1,708	321	3,039	1,724
	1,546	**262**	**2,808**	**1,401**
	31,376	*4,764*	*58,906*	*27,889*
Native courtworker	81	...	...	...
	81	**...**	**...**	**...**
	1,876	*52*	*558*	*...*
Young offenders assistance juvenile justice	5,604	2,213	6,755	5,280
	5,504	**2,129**	**6,501**	**5,081**
	74,358	*29,265*	*88,699*	*69,810*
Contributions for access to justice services to the territories (being legal aid, aboriginal courtwork and public legal aid, aboriginal courtwork and public legal education and information services)	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Total ministry	7,393	2,758	10,829	8,073
	7,131	**2,613**	**10,319**	**7,617**
	109,830	*34,527*	*150,212*	*99,908*
NATIONAL DEFENCE				
Department				
Joint emergency preparedness program and disaster financial assistance	2,390	582	208	8,416
	230	**474**	**200**	**144**
	19,234	*7,436*	*8,833*	*39,217*
NATURAL RESOURCES				
Department				
Canada/Newfoundland development fund	3,045	...	...	...
	4,952	**...**	**...**	**...**
	220,700	*...*	*...*	*...*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	10,534	...	...	...	10,534	...	...	...	10,534
...	**...**	**6,365**	**...**	**...**	**...**	**6,365**	**...**	**...**	**...**	**6,365**
...	...	*40,899*	...	...	...	*40,899*	...	...	...	*40,899*
...	...	3,678	11,446	5,490	450	21,064	...	...	...	21,064
...	**...**	**268**	**...**	**42**	**...**	**310**	**...**	**...**	**...**	**310**
...	...	*3,946*	*11,446*	*5,532*	*450*	*21,374*	...	...	...	*21,374*
21,931	1,038	18,663	18,412	7,773	12,569	130,854	...	...	...	130,854
14,154	**...**	**12,622**	**5,937**	**4,689**	**6,837**	**89,234**	**...**	**...**	**...**	**89,234**
1,173,535	*1,084,765*	*466,431*	*290,933*	*373,343*	*442,210*	*6,847,403*	*30,708*	...	*13,439*	*6,891,550*
17,504	8,465		...	...	6,212	34,509	...	...	...	34,509
15,220	**9,983**	**...**	**...**	**...**	**8,404**	**35,974**	**...**	**...**	**...**	**35,974** (a)
32,745	*18,473*	*2,464*	*2,190*	*4,567*	*14,629*	*81,992*	*1,137*	...	*1,297*	*84,426*
21,704	44,268	3,500	2,831	7,910	12,322	99,327	...	...	...	99,327
16,682	**35,725**	**3,135**	**2,490**	**6,630**	**9,148**	**79,827**	**...**	**...**	**...**	**79,827**
344,387	*713,806*	*66,987*	*52,292*	*132,006*	*173,761*	*1,606,174*	*24,435*	...	*7,605*	*1,638,214*
473	866	337	500	865	837	3,959	...	...	...	3,959
481	**889**	**321**	**500**	**865**	**860**	**3,997**	**...**	**...**	**...**	**3,997**
8,714	*15,350*	*6,447*	*7,694*	*20,724*	*19,541*	*80,956*	*6,554*	...	*2,167*	*89,677*
37,138	71,088	6,982	8,263	17,791	23,451	184,565	3,383	1,727	1,319	190,994
34,732	**65,701**	**6,394**	**7,671**	**17,601**	**21,381**	**172,695**	**3,202**	**1,662**	**1,205**	**178,764**
512,137	*946,437*	*87,779*	*107,497*	*217,951*	*270,180*	*2,404,113*	*66,005*	*4,906*	*20,055*	*2,495,079*
...	...	...	...	...	...	...	1,657	1,370	744	3,770
...	**...**	**...**	**...**	**...**	**...**	**...**	**1,434**	**1,192**	**667**	**3,293**
...	...	...	...	...	...	...	*4,365*	*3,740*	*2,079*	*10,183*
76,819	124,687	10,819	11,594	26,566	42,822	322,360	5,040	3,097	2,063	332,560
67,115	**112,298**	**9,850**	**10,661**	**25,096**	**39,793**	**292,493**	**4,636**	**2,854**	**1,872**	**301,855**
897,983	*1,694,066*	*163,677*	*169,673*	*375,248*	*478,111*	*4,173,235*	*102,496*	*8,646*	*33,203*	*4,317,579*
115,619	23,060	20,323	219	1,067	3,643	175,527	176	152	286	176,141
51,467	**51,530**	**367**	**176**	**332**	**5,471**	**110,391**	**190**	**152**	**161**	**110,894**
889,666	*156,452*	*225,953*	*16,504*	*81,934*	*46,541*	*1,491,770*	*5,138*	*455*	*5,197*	*1,502,560*
...	...	...	...	...	...	3,045	...	...	...	3,045
...	**...**	**...**	**...**	**...**	**...**	**4,952**	**...**	**...**	**...**	**4,952**
...	...	...	...	...	...	*220,700*	...	...	...	*220,700*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Canada/Newfoundland Offshore Petroleum Board	1,823	—	—	—
	1,390	**...**	**...**	**...**
	32,203	*—*	*—*	*—*
Canada/Nova Scotia Offshore Petroleum Board	—	—	1,575	—
	...	**...**	**1,512**	**...**
	—	*—*	*11,279*	*—*
Quebec Ice Storm Recovery Program	—	—	—	—
	...	**...**	**...**	**...**
	—	*—*	*—*	*—*
Ontario Ice Storm Recovery Program	—	—	—	—
	...	**...**	**...**	**...**
	—	*—*	*—*	*—*
Total ministry	4,868	—	1,575	—
	6,342	**...**	**1,512**	**...**
	252,903	*—*	*11,279*	*—*
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
GOVERNMENT SERVICES PROGRAM				
Maintenance costs of Perley Bridge and MacDonald Cartier Bridge	—	—	—	—
	...	**...**	**...**	**...**
	—	*—*	*—*	*—*
Canada Mortgage and Housing Corporation				
Cost-shared Housing Program	59,372	8,976	63,718	48,324
	60,342	**8,314**	**72,270**	**48,639**
	894,289	*123,668*	*977,551*	*601,474*
Total ministry	59,372	8,976	63,718	48,324
	60,342	**8,314**	**72,270**	**48,639**
	894,289	*123,668*	*977,551*	*601,474*
SOLICITOR GENERAL				
Department				
Aboriginal policing	172	59	1,584	440
	171	**63**	**1,601**	**408**
	916	*820*	*13,235*	*1,412*
TRANSPORT				
Department				
Atlantic region freight assistance transition program	—	—	662	—
	780	**106**	**2,524**	**...**
	20,999	*21,480*	*85,963*	*121,078*
Highway improvements	—	—	—	14,927
	...	**...**	**35**	**9,500**
	286,482	*—*	*73,874*	*264,380*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	...	...	...	...	1,823	...	...	...	1,823
...	**...**	**...**	**...**	**...**	**...**	**1,390**	**...**	**...**	**...**	**1,390**
...	...	...	...	...	...	*32,203*	...	...	...	*32,203*
...	...	...	...	...	...	1,575	...	...	...	1,575
...	**...**	**...**	**...**	**...**	**...**	**1,512**	**...**	**...**	**...**	**1,512**
...	...	...	...	...	...	*11,279*	...	...	...	*11,279*
3,477	...	...	...	...	...	3,477	...	...	...	3,477
2,409	**...**	**...**	**...**	**...**	**...**	**2,409**	**...**	**...**	**...**	**2,409**
7,448	...	...	...	...	...	*7,448*	...	...	...	*7,448*
...	...	...	...	...	...	...	...	...	...	...
...	**298**	**...**	**...**	**...**	**...**	**298**	**...**	**...**	**...**	**298** (a)
...	*1,373*	...	...	...	...	*1,373*	...	...	...	*1,373* (a) *(f)*
3,477	...	...	...	...	...	9,920	...	...	...	9,920
2,409	**298**	**...**	**...**	**...**	**...**	**10,561**	**...**	**...**	**...**	**10,561**
7,448	*1,373*	...	...	...	...	*273,003*	...	...	...	*273,003*
107	107	...	...	...	...	213	...	...	...	213
47	**47**	**...**	**...**	**...**	**...**	**94**	**...**	**...**	**...**	**94** (a)
2,211	*7,349*	...	...	...	...	*9,559*	...	...	...	*9,559* (a)
214,529	583,210	88,817	128,068	84,017	121,806	1,400,837	33,592	58,103	4,863	1,497,395
198,011	**529,409**	**88,581**	**119,449**	**88,053**	**116,645**	**1,329,713**	**31,998**	**61,379**	**5,856**	**1,428,946** (a)
2,853,943	*7,323,655*	*1,044,912*	*1,817,365*	*1,395,010*	*1,425,160*	*18,457,027*	*1,279,180*	*173,912*	*63,663*	*19,973,782*
214,636	583,317	88,817	128,068	84,017	121,806	1,401,050	...	...	...	1,401,050
198,058	**529,456**	**88,581**	**119,449**	**88,053**	**116,645**	**1,329,807**	**31,998**	**61,379**	**5,856**	**1,429,040**
2,856,154	*7,331,004*	*1,044,912*	*1,817,365*	*1,395,010*	*1,425,160*	*18,466,586*	*1,279,180*	*173,912*	*63,663*	*19,983,341*
16,754	16,414	3,362	6,548	4,641	4,822	54,796	193	415	1,217	56,621
15,047	**16,163**	**3,174**	**6,474**	**4,292**	**4,440**	**51,833**	**197**	**415**	**1,222**	**53,667**
98,672	*191,236*	*41,325*	*54,293*	*48,874*	*45,548*	*496,331*	*5,629*	*1,245*	*11,611*	*514,816*
90	...	...	...	...	...	752	...	...	...	752
21	**...**	**...**	**...**	**...**	**...**	**3,431**	**...**	**...**	**...**	**3,431**
78,112	...	...	...	...	...	*327,632*	...	...	...	*327,632*
...	...	...	...	...	...	14,927	...	...	...	14,927
...	**...**	**...**	**...**	**...**	**...**	**9,535**	**...**	**...**	**...**	**9,535**
410	...	...	...	...	...	*625,146*	...	...	...	*625,146*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Concluded*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
National Safety Code	241	202	414	296
	...	**...**	**...**	**...**
	1,103	*938*	*1,833*	*1,331*
Outaouais Road Development	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Quebec Bridge Maintenance	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Strategic capital investment initiative—Highways and airports	...	...	...	...
	...	**...**	**181**	**...**
	10,000	*...*	*101,724*	*150,508*
Strategic Highway Infrastructure Program	...	...	1,998	...
	...	**...**	**...**	**...**
	...	*...*	*1,998*	*...*
Total ministry	241	202	3,074	15,223
	780	**106**	**2,740**	**9,500**
	318,584	*22,418*	*265,392*	*537,297*
Grand total	115,019	48,374	127,755	121,188
	118,947	**31,743**	**126,658**	**105,568**
	5,073,481	*1,280,381*	*5,652,907*	*5,769,811*

Amounts in roman type are 2001-2002 expenditures.
Amounts in bold face type are 2000-2001 expenditures.
Amounts in *italic* type are expenditures from inception (including 2001-2002 expenditures).
(a) Amends previous year's *Public Accounts of Canada*.
(f) Program completed.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
986	1,488	...	386	680	516	5,209	174	...	174	5,557
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
4,219	*6,328*	*1,268*	*1,711*	*2,935*	*2,251*	*23,917*	*819*	...	*819*	*25,555*
4,193	...	...	...	...	...	4,193	...	...	...	4,193
1,838	**...**	**...**	**...**	**...**	**...**	**1,838**	**...**	**...**	**...**	**1,838**
18,767	...	...	...	...	...	*18,767*	...	...	...	*18,767*
600	...	...	...	...	...	600	...	...	...	600
600	**...**	**...**	**...**	**...**	**...**	**600**	**...**	**...**	**...**	**600**
3,300	...	...	...	...	...	*3,300*	...	...	...	*3,300*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**23**	**204**	**...**	**...**	**...**	**204**
77,980	*108,751*	*35,258*	*35,333*	*30,000*	*30,898*	*580,452*	*10,015*	...	*10,072*	*600,539* *(f)*
...	...	...	...	...	...	1,998	...	...	...	1,998
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	...	...	...	*1,998*	...	...	...	*1,998*
5,869	1,488	...	386	680	516	27,679	174	...	174	28,027
2,459	**...**	**...**	**...**	**...**	**23**	**15,608**	**...**	**...**	**...**	**15,608**
182,788	*115,079*	*36,526*	*37,044*	*32,935*	*33,149*	*1,581,212*	*10,834*	...	*10,891*	*1,602,937*
820,315	1,406,084	317,968	653,025	538,937	290,875	4,439,540	8,279	6,413	5,899	4,460,130
770,034	**1,317,779**	**341,420**	**594,377**	**513,010**	**262,374**	**4,181,910**	**39,358**	**68,341**	**10,115**	**4,299,724**
32,899,808	*45,961,651*	*7,716,998*	*10,373,751*	*14,036,854*	*15,430,320*	*144,195,963*	*1,809,346*	*191,662*	*272,757*	*146,469,728*

SECTION 12

2001-2002

PUBLIC ACCOUNTS OF CANADA

Other Government-Wide Information

CONTENTS

Page

Budgetary details by allotment 12.2
Commissions 12.15
Education costs 12.17
Return on investments 12.19
Travel expenses of ministers and parliamentary secretaries 12.22

Budgetary details by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board pursuant to section 31 of the *Financial Administration Act* (FAA), together with related current year expenditures.

BUDGETARY DETAILS BY ALLOTMENT

	Allotments	Expenditures
	$	$
AGRICULTURE AND AGRI-FOOD		
Department		
Vote 1—Operating expenditures—		
Operating budget	532,060,398	517,233,391
Frozen	3,568,490	
Less: revenues netted against expenditures	22,731,017	22,731,017
	512,897,871	*494,502,374*
Vote 5—Capital expenditures	*53,219,923*	*53,202,731*
Vote 10—Grants and contributions—		
Grants and contributions	1,421,657,463	1,351,467,878
Frozen	12,290,783	
	1,433,948,246	*1,351,467,878*
Vote 15—Guarantee payments under the Spring credit advance program	*1*	
Vote 16b—Guarantee payments under the Renewed (2001) national biomass ethanol program	*1*	
Statutory amounts	*578,766,499*	*575,090,060*
Total Department	**2,578,832,541**	**2,474,263,043**
Canadian Dairy Commission		
Vote 20—Program expenditures	3,059,000	3,052,515
Canadian Food Inspection Agency		
Vote 25—Operating expenditures and contributions—		
Operating budget	418,901,752	405,884,880
Grants and contributions	1,003,583	1,003,583
Frozen	1,737,786	
Less: revenues netted against expenditures	52,860,627	52,860,627
	368,782,494	*354,027,836*
Vote 30—Capital expenditures	*15,762,806*	*8,278,332*
Statutory amounts	*75,501,902*	*75,492,976*
	460,047,202	437,799,144
Canadian Grain Commission		
Vote 35—Program expenditures—		
Operating budget	21,619,687	21,301,577
Capital	1,030,000	1,030,000
	22,649,687	*22,331,577*
Vote 36b—Canadian Grain Commission Revolving Fund—Decrease in drawdown authority limit	*1*	
Statutory amounts	*11,890,288*	*(1,175,062)*
	34,539,976	21,156,515
Total Ministry	**3,076,478,719**	**2,936,271,217**
CANADA CUSTOMS AND REVENUE AGENCY		
Vote 1—Operating expenditures—		
Operating budget	2,239,253,263	2,088,582,818
Compensation to Canada Post Corporation	10,728,915	7,731,921
Retroactive lump-sum payments—		
Operating budget	2,783,000	2,514,000
Yukon First Nations—Termination of tax exemption—		
Operating budget	534,000	496,000
Treaty-based exemptions non-residents corporation—		
Operating budget	679,000	679,000
Enhanced registered plans program—		
Operating budget	1,113,000	1,113,000
Officers powers and personal protection training—		
Operating budget	9,841,000	7,012,000
Taxation migration rules—		
Operating budget	5,713,000	4,497,000
Revenue generation compliance funds—		
Operating budget	617,508,000	591,190,000
Revenue generation collection funds—		
Operating budget	197,048,000	196,385,000
Less: revenues netted against expenditures	150,073,474	140,923,530
	2,935,127,704	*2,759,277,209*
Vote 5—Capital expenditures	*27,235,803*	*26,744,764*
Vote 10—Contributions	*113,028,236*	*108,125,558*
Statutory amounts	*547,346,557*	*547,346,557*
Total Ministry	**3,622,738,300**	**3,441,494,088**
CANADIAN HERITAGE		
Department		
Vote 1—Operating expenditures—		
Operating budget	228,892,340	224,772,702
Frozen	3,026,146	
Less: revenues netted against expenditures	4,493,000	4,008,342
	227,425,486	*220,764,360*
Vote 5—Grants and contributions—		
Grants and contributions	817,634,257	817,153,276
Canada Magazine Fund	35,950,000	31,854,308
	853,584,257	*849,007,584*

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Statutory amounts	*18,694,261*	*18,692,064*
Total Department	**1,099,704,004**	**1,088,464,008**
Canada Council for the Arts		
Vote 15—Payments to the Canada Council—		
Other operating costs	154,287,729	154,287,311
Less: adjustments pursuant to section 37.1 of the *Financial Administration Act*	418	
	154,287,311	154,287,311
Canadian Broadcasting Corporation		
Vote 20—Payments to the Canadian Broadcasting Corporation for operating expenditures—		
Other operating costs	840,404,001	840,404,000
Frozen	58,217,000	
	898,621,001	*840,404,000*
Vote 25—Payments to the Canadian Broadcasting Corporation for working capital	*4,000,000*	*4,000,000*
Vote 30—Payments to the Canadian Broadcasting Corporation for capital expenditures	*138,481,000*	*138,481,000*
	1,041,102,001	982,885,000
Canadian Film Development Corporation		
Vote 35—Payments to the Canadian Film Development Corporation—		
Other operating costs	105,868,500	105,868,500
Frozen	19,735,500	
	125,604,000	105,868,500
Canadian Museum of Civilization		
Vote 40—Payments to the Canadian Museum of Civilization for operating and capital expenditures	53,734,198	53,734,197
Canadian Museum of Nature		
Vote 45—Payments to the Canadian Museum of Nature for operating and capital expenditures	26,234,586	26,234,586
Canadian Radio-television and Telecommunications Commission		
Vote 50—Program expenditures—		
Operating budget	36,746,141	36,447,394
Less: revenues netted against expenditures	30,983,000	30,983,000
	5,763,141	*5,464,394*
Statutory amounts	*5,118,770*	*5,115,000*
	10,881,911	10,579,394
National Archives of Canada		
Vote 55—Program expenditures—		
Operating budget	55,248,223	54,308,973
Grants and contributions	4,065,000	4,065,000
	59,313,223	*58,373,973*
Statutory amounts	*6,201,134*	*6,176,134*
	65,514,357	64,550,107
National Arts Centre Corporation		
Vote 60—Payments to the National Arts Centre Corporation—		
Other operating costs	23,994,000	23,994,000
Capital repairs and payments to the City of Ottawa	7,000,000	7,000,000
	30,994,000	30,994,000
National Battlefields Commission		
Vote 65—Program expenditures—		
Operating budget	*8,793,750*	*8,457,682*
Statutory amounts	*1,635,167*	*1,635,074*
	10,428,917	10,092,756
National Capital Commission		
Vote 70—Payment to the National Capital Commission for operating expenditures	*52,491,000*	*52,491,000*
Vote 75—Payment to the National Capital Commission for capital expenditures	*36,234,000*	*36,234,000*
Vote 80—Payment to the National Capital Commission for grants and contributions	*12,983,000*	*12,983,000*
	101,708,000	101,708,000
National Film Board		
Vote 85—National Film Board Revolving Fund—Operating loss—		
Operating budget	73,306,622	69,676,168
Grants and contributions	321,728	321,728
Less: revenues netted against expenditures	8,900,000	6,907,274
	64,728,350	*63,090,622*
Vote 86b—National Film Board Revolving Fund—Decrease in drawdown authority limit	*1*	
Statutory amounts	*1,324,890*	
	66,053,241	63,090,622
National Gallery of Canada		
Vote 90—Payments to the National Gallery of Canada for operating and capital expenditures	*37,233,688*	*37,233,688*

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Vote 95—Payment to the National Gallery of Canada for the purchase of objects for the collection	*6,000,000*	*6,000,000*
	43,233,688	43,233,688
National Library		
Vote 100—Program expenditures—		
Operating budget	40,062,329	38,970,028
Grants and contributions	36,000	30,206
Frozen	194,173	
	40,292,502	*39,000,234*
Statutory amounts	*4,160,964*	*4,160,959*
	44,453,466	43,161,193
National Museum of Science and Technology		
Vote 105—Payments to the National Museum of Science and Technology for operating and capital expenditures	24,649,627	24,649,626
Parks Canada Agency		
Vote 110—Program expenditures—		
Operating budget	363,023,127	321,031,241
Grants and contributions	3,223,846	3,223,846
Frozen	3,669,356	
	369,916,329	*324,255,087*
Vote 111b—Parks Canada Agency Enterprise Units Revolving Fund—Write-off of the drawdown authority and termination of operations	*1*	
Vote 112b—Parks Canada Agency Townsites Revolving Fund—Write-off of the drawdown authority and terminal of operations	*1*	
Vote 115—Payments to the New Parks and Historic Sites Account	*16,500,000*	*16,500,000*
Statutory amounts	*125,988,959*	*107,662,184*
	512,405,290	448,417,271
Public Service Commission		
Vote 120—Program expenditures—		
Operating budget	123,070,043	121,466,902
Translation costs (Devinat case)	625,000	388,880
	123,695,043	*121,855,782*
Vote 121b—Staff Development and Training Revolving Fund—Decrease in drawdown authority limit	*1*	
Statutory amounts	*20,750,003*	*13,824,245*
	144,445,047	135,680,027
Status of Women—Office of the Co-ordinator		
Vote 125—Operating expenditures—		
Operating budget	*10,980,062*	*10,595,802*
Vote 130—Grants	*10,000,000*	*10,000,000*
Statutory amounts	*1,190,308*	*1,189,000*
	22,170,370	21,784,802
Total Ministry	**3,577,604,014**	**3,409,415,088**
CITIZENSHIP AND IMMIGRATION		
Department		
Vote 1—Operating expenditures—		
Operating budget	518,045,308	481,426,560
Interim federal health program	42,745,000	42,542,410
illegal migrant smuggling	5,000,000	2,791,126
Frozen	6,084,437	
	571,874,745	*526,760,096*
Vote 2b—Write-off of outstanding loans	*1,757,203*	*1,757,203*
Vote 5—Capital expenditures	*25,249,000*	*24,907,461*
Vote 10—Grants and contributions	*345,810,214*	*337,151,303*
Statutory amounts	*53,395,974*	*53,367,801*
Total Department	**998,087,136**	**943,943,864**
Immigration and Refugee Board of Canada		
Vote 15—Program expenditures—		
Operating budget	92,760,762	88,509,951
Translation costs (Devinat case)—		
Personnel	68,541	28,089
Other operating costs	4,908,841	4,597,807
	97,738,144	*93,135,847*
Statutory amounts	*11,359,000*	*11,359,000*
	109,097,144	104,494,847
Total Ministry	**1,107,184,280**	**1,048,438,711**
ENVIRONMENT		
Department		
Vote 1—Operating expenditures—		
Operating budget	653,758,406	630,234,700
Frozen	3,103,480	
Less: revenues netted against expenditures	90,713,000	80,193,428
	566,148,886	*550,041,272*
Vote 5—Capital expenditures—		
Capital	58,799,566	58,716,469
Frozen	3,338,000	
	62,137,566	*58,716,469*
Vote 10—Grants and contributions—		
Grants and contributions	176,138,916	175,897,875
Frozen	540,643	
	176,679,559	*175,897,875*

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Statutory amounts	*56,702,606*	*56,694,678*
Total Department	**861,668,617**	**841,350,294**
Canadian Environmental Assessment Agency		
Vote 15—Program expenditures—		
Operating budget	14,736,306	10,986,443
Grants and contributions	1,395,000	528,974
Frozen	54,394	
Less: revenues netted against expenditures	3,501,000	197,610
	12,684,700	*11,317,807*
Statutory amounts	*1,247,529*	*1,247,000*
	13,932,229	12,564,807
Total Ministry	**875,600,846**	**853,915,101**
FINANCE		
Department		
ECONOMIC, SOCIAL AND FINANCIAL POLICIES PROGRAM		
Vote 1—Operating expenditures—		
Operating budget	100,928,699	93,849,214
Frozen	352,634	
Less: revenues netted against expenditures	10,690,538	10,690,538
	90,590,795	*83,158,676*
Vote 2a—Forgiveness of certains debts and obligations due to Her Majesty in right of Canada amounting to $17,900,000 owed by the Government of Jamaica	*17,900,000*	*17,889,590*
Vote 3a—Forgiveness of certains debts and obligations due to Her Majesty in right of Canada amounting to $4,900,000 owed by the Republics of Zambia, Madagascar and Cameroon	*4,900,000*	
Vote 5—Grants and contributions	*326,000,000*	*242,065,362*
Statutory amounts	*1,782,387,939*	*1,617,198,119*
	2,221,778,734	1,960,311,747
PUBLIC DEBT PROGRAM		
Statutory amounts	41,327,510,690	41,327,510,690
FEDERAL-PROVINCIAL TRANSFERS PROGRAM		
Vote 15—Transfer payments to the territorial governments—		
Other operating costs	1,604,000,000	1,317,237,894
Less: adjustments pursuant to section 37.1 of the *Financial Administration Act*	3,100,647	
	1,600,899,353	*1,317,237,894*
Statutory amounts	*25,191,923,011*	*25,191,923,011*
	26,792,822,364	26,509,160,905
Total Department	**70,342,111,788**	**69,796,983,342**
Auditor General		
Vote 20—Program expenditures—		
Operating budget	58,811,100	55,087,846
Grants and contributions	380,000	377,343
	59,191,100	*55,465,189*
Statutory amounts	*7,006,387*	*6,997,000*
	66,197,487	62,462,189
Canadian International Trade Tribunal		
Vote 25—Program expenditures—		
Operating budget	8,371,929	8,067,245
Frozen	7,971	
	8,379,900	*8,067,245*
Statutory amounts	*1,242,000*	*1,242,000*
	9,621,900	9,309,245
Financial Consumer Agency of Canada		
Statutory amounts	3,909,616	3,909,616
Financial Transactions and Reports Analysis Centre of Canada		
Vote 30—Program expenditures—		
Operating budget	*34,455,524*	*34,440,393*
Statutory amounts	*1,321,085*	*1,321,085*
	35,776,609	35,761,478
Office of the Superintendent of Financial Institutions		
Vote 35—Program expenditures—		
Operating budget	916,500	916,500
Frozen	1,100,000	
	2,016,500	*916,500*
Statutory amounts	*77,423,208*	*1,704,324*
	79,439,708	2,620,824
Total Ministry	**70,537,057,108**	**69,911,046,694**
FISHERIES AND OCEANS		
Department		
Vote 1—Operating expenditures—		
Operating budget	1,142,114,746	1,125,935,024
Frozen	5,712,881	
Less: revenues netted against expenditures	45,821,000	38,913,787
	1,102,006,627	*1,087,021,237*
Vote 5—Capital expenditures—		
Capital	143,013,553	139,284,948
Frozen	18,472,364	
	161,485,917	*139,284,948*

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Vote 10—Grants and contributions—		
Grants and contributions	204,297,640	173,248,570
Frozen	1,186,000	
	205,483,640	*173,248,570*
Statutory amounts	*112,952,682*	*112,437,307*
Total Ministry	**1,581,928,866**	**1,511,992,062**
FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
Department		
Vote 1—Operating expenditures—		
Operating budget	1,110,127,192	1,075,045,248
Hemispheric summits	10,947,968	9,972,968
Frozen	5,616,171	
Less: revenues netted against expenditures	27,473,000	17,421,682
	1,099,218,331	*1,067,596,534*
Vote 5—Capital expenditures—		
Capital	177,086,419	176,522,923
Hemispheric summits	55,000	
	177,141,419	*176,522,923*
Vote 10—Grants and contributions	*505,694,160*	*497,357,445*
Statutory amounts	*130,614,555*	*118,731,582*
Total Department	**1,912,668,465**	**1,860,208,484**
Canadian Commercial Corporation		
Vote 15—Program expenditures	15,831,000	15,831,000
Canadian International Development Agency		
Vote 20—Operating expenditures—		
Operating budget	158,526,440	156,868,066
Frozen	541,743	
	159,068,183	*156,868,066*
Vote 25—Grants and contributions	*1,709,609,128*	*1,707,898,356*
Statutory amounts	*217,293,516*	*217,271,422*
	2,085,970,827	2,082,037,844
Export Development Canada		
Vote 36a—Payment to Export Development Canada to compensate for transferred liabilities	*2,000,000*	*2,000,000*
Statutory amounts	*5,337,086*	*5,337,086*
	7,337,086	7,337,086
International Development Research Centre		
Vote 40—Payments to the International Development Research Centre	98,889,000	98,889,000
International Joint Commission		
Vote 45—Program expenditures—		
Operating budget	7,650,378	7,497,642
Frozen	195,669	
	7,846,047	*7,497,642*
Statutory amounts	*439,000*	*439,000*
	8,285,047	7,936,642
NAFTA Secretariat, Canadian Section		
Vote 50—Program expenditures—		
Operating budget	2,173,311	1,740,556
Frozen	8,314	
	2,181,625	*1,740,556*
Statutory amounts	*141,000*	*141,000*
	2,322,625	1,881,556
Northern Pipeline Agency		
Vote 55—Program expenditures—		
Operating budget	*242,000*	*234,067*
Statutory amounts	*22,000*	*22,000*
	264,000	256,067
Total Ministry	**4,131,568,050**	**4,074,377,679**
GOVERNOR GENERAL		
Vote 1—Program expenditures—		
Operating budget	16,208,072	16,000,301
Grants and contributions	11,000	
Frozen	35,000	
	16,254,072	*16,000,301*
Statutory amounts	*2,081,071*	*2,080,290*
Total Ministry	**18,335,143**	**18,080,591**
HEALTH		
Department		
Vote 1—Operating expenditures—		
Operating budget	854,197,643	818,751,453
Capital	14,291,865	14,291,865
First Nations and Inuit health—		
Operating budget	190,003,984	185,166,100
Capital	2,709,500	2,709,500
Revenues netted against expenditures	(9,083,000)	(6,867,610)
Non-insured health services	506,519,916	506,519,916
Frozen	4,002,895	
Less: revenues netted against expenditures	53,614,600	50,301,046
	1,509,028,203	*1,470,270,178*
Vote 5—Grants and contributions—		
Grants and contributions	591,371,514	573,538,866
First Nations and Inuit health—		
Grants and contributions	548,832,800	548,832,800
	1,140,204,314	*1,122,371,666*
Statutory amounts	*86,648,389*	*86,435,609*
Total Department	**2,735,880,906**	**2,679,077,453**

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Canadian Institutes of Health Research		
Vote 10—Operating expenditures— Operating budget	*33,135,700*	*27,639,650*
Vote 15—Grants	*518,717,333*	*494,540,211*
Statutory amounts	*1,980,013*	*1,967,000*
	553,833,046	524,146,861
Hazardous Materials Information Review Commission		
Vote 20—Program expenditures— Operating budget	*2,793,310*	*2,639,975*
Statutory amounts	*518,843*	*518,843*
	3,312,153	3,158,818(1)
Patented Medicine Prices Review Board		
Vote 25—Program expenditures—		
Operating budget	3,520,500	3,470,605
Public hearings	300,000	64,258
	3,820,500	*3,534,863*
Statutory amounts	*417,723*	*416,323*
	4,238,223	3,951,186
Total Ministry	**3,297,264,328**	**3,210,334,318**
HUMAN RESOURCES DEVELOPMENT		
Department		
Vote 1—Operating expenditures—		
Operating budget	2,137,968,179	2,136,403,112
Opportunity Fund	2,913,000	1,762,771
Alberta Limitation Act	2,243,733	1,724,567
Translation—Devinat	10,525,600	775,771
Frozen	22,251,400	
Less: revenues netted against expenditures	1,572,589,800	1,564,030,558
	603,312,112	*576,635,663*
Vote 5—Grants and contributions—		
Grants and contributions	940,725,443	804,773,551
Opportunity Fund	26,751,000	18,619,506
Frozen	2,335,938	
	969,812,381	*823,393,057*
Vote 6a—Government Annuities Account	*24,811*	*24,811*
Statutory amounts	*26,455,929,166*	*26,455,740,539*
Total Department	**28,029,078,470**	**27,855,794,070**
Canada Industrial Relations Board		
Vote 10—Program expenditures—		
Operating budget	11,654,991	11 187,415
Translation costs (Devinat case)	240,000	233,625
Frozen	50,534	
	11,945,525	*11,421,040*
Statutory amounts	*1,222,623*	*1,222,000*
	13,168,148	12,643,040

	Allotments	Expenditures
	$	$
Canadian Artists and Producers Professional Relations Tribunal		
Vote 15—Program expenditures— Operating budget	*1,610,000*	*1,121,077*
Statutory amounts	*140,000*	*140,000*
	1,750,000	1,261,077
Canadian Centre for Occupational Health and Safety		
Vote 20—Program expenditures—		
Operating budget	9,117,864	7,573,586
Less: revenues netted against expenditures	5,841,000	4,407,248
	3,276,864	3,166,338
Total Ministry	**28,047,273,482**	**27,872,864,525**
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Department		
ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Operating budget	109,443,524	108,589,034
Grants and contributions	458,000	458,000
	109,901,524	*109,047,034*
Statutory amounts	*8,480,661*	*8,475,988*
	118,382,185	117,523,022
INDIAN AND INUIT AFFAIRS PROGRAM		
Vote 5—Operating expenditures—		
Operating budget	302,697,851	291,751,538
Frozen	10,483,592	
	313,181,443	*291,751,538*
Vote 10—Capital expenditures—		
Capital	5,528,088	5,453,187
Frozen	1,067,596	
	6,595,684	*5,453,187*
Vote 15—Grants and contributions	*4,336,839,289*	*4,334,634,859*
Statutory amounts	*208,427,048*	*175,679,512*
	4,865,043,464	4,807,519,096
NORTHERN AFFAIRS PROGRAM		
Vote 35—Operating expenditures—		
Operating budget	113,626,879	110,037,028
Frozen	2,690,040	
	116,316,919	*110,037,028*
Vote 40—Grants and contributions	*71,702,291*	*71,551,785*
Vote 45—Payments to Canada Post Corporation	*24,964,256*	*24,964,256*
Statutory amounts	*12,832,250*	*12,820,792*
	225,815,716	219,373,861
Total Department	**5,209,241,365**	**5,144,415,979**

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Canadian Polar Commission		
Vote 50—Program expenditures—		
Operating budget	919,642	919,315
Grants and contributions	18,000	10,000
	937,642	*929,315*
Statutory amounts	*63,000*	*63,000*
	1,000,642	992,315
Total Ministry	**5,210,242,007**	**5,145,408,294**
INDUSTRY		
Department		
Vote 1—Operating expenditures—		
Operating budget	560,545,035	543,004,815
Frozen	960,152	
Less: revenues netted against expenditures	49,626,601	49,626,601
	511,878,586	*493,378,214*
Vote 2b—Canadian Intellectual Property Office Revolving Fund—Decrease in drawdown authority limit	*1*	
Vote 5—Grants and contributions—		
Grants and contributions	817,302,705	798,462,229
Frozen	40,611,286	
	857,913,991	*798,462,229*
Statutory amounts	*173,623,678*	*117,699,678*
Total Department	**1,543,416,256**	**1,409,540,121**
Atlantic Canada Opportunities Agency		
Vote 20—Operating expenditures—		
Operating budget	*74,576,873*	*71,197,213*
Vote 25—Grants and contributions—		
Grants and contributions	232,532,841	232,532,840
Frozen	35,664,294	
	268,197,135	*232,532,840*
Statutory amounts	*14,330,726*	*14,275,147*
	357,104,734	318,005,200
Canadian Space Agency		
Vote 30—Operating expenditures—		
Operating budget	119,142,418	116,699,586
Frozen	138,753	
	119,281,171	*116,699,586*
Vote 35—Capital expenditures—		
Personnel	3,931,608	3,931,608
Capital	162,171,888	162,104,490
Frozen	29,549,636	
	195,653,132	*166,036,098*
Vote 40—Grants and contributions—		
Grants and contributions	47,111,002	47,044,031
Frozen	2,688,181	
	49,799,183	*47,044,031*
Statutory amounts	*6,352,202*	*6,352,172*
	371,085,688	336,131,887
Canadian Tourism Commission		
Vote 45—Program expenditures	103,688,000	103,688,000
Competition Tribunal		
Vote 50—Program expenditures—		
Operating budget	*1,576,313*	*1,552,395*
Statutory amounts	*137,000*	*137,000*
	1,713,313	1,689,395
Copyright Board		
Vote 55—Program expenditures—		
Operating budget	*2,142,750*	*1,817,493*
Statutory amounts	*216,000*	*216,000*
	2,358,750	2,033,493
Economic Development Agency of Canada for the Regions of Quebec		
Vote 60—Operating expenditures—		
Operating budget	40,225,440	39,845,631
Summit of the Americas (TB829359)	1,500,000	480,586
Frozen	249,745	
	41,975,185	*40,326,217*
Vote 65—Grants and contributions—		
Grants and contributions	180,212,001	175,142,559
Frozen	86,856,202	
	267,068,203	*175,142,559*
Statutory amounts	*45,299,155*	*45,289,286*
	354,342,543	260,758,062
Enterprise Cape Breton Corporation		
Vote 70—Payments to the Enterprise Cape Breton Corporation—		
Other operating costs	37,608,000	37,608,000
Frozen	2,000,000	
	39,608,000	37,608,000
National Research Council of Canada		
Vote 75—Operating expenditures—		
Operating budget	311,688,776	310,871,027
Frozen	2,273,114	
	313,961,890	*310,871,027*
Vote 80—Capital expenditures	*67,000,600*	*66,983,113*
Vote 85—Grants and contributions	*149,953,000*	*149,784,296*
Statutory amounts	*135,699,330*	*113,609,263*
	666,614,820	641,247,699
Natural Sciences and Engineering Research Council		
Vote 90—Operating expenditures—		
Operating budget	*30,654,300*	*29,361,536*
Vote 95—Grants	*582,482,850*	*555,507,850*

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Statutory amounts	*2,695,726*	*2,690,067*
	615,832,876	587,559,453
Social Sciences and Humanities Research Council		
Vote 100—Operating expenditures—		
Operating budget	14,837,106	14,378,853
Frozen	43,294	
	14,880,400	*14,378,853*
Vote 105—Grants	*357,008,000*	*344,182,531*
Statutory amounts	*1,459,837*	*1,459,837*
	373,348,237	360,021,221
Standards Council of Canada		
Vote 110—Payments to the Standards Council of Canada	6,944,000	6,939,221(1)
Statistics Canada		
Vote 115—Program expenditures—		
Operating budget	617,973,625	613,599,504
Grants and contributions	561,000	560,800
Frozen	3,952,380	
Less: revenues netted against expenditures	87,890,000	87,739,424
	534,597,005	*526,420,880*
Statutory amounts	*64,300,131*	*64,300,131*
	598,897,136	590,721,011
Western Economic Diversification		
Vote 120—Operating expenditures—		
Operating budget	*48,481,251*	*45,084,151*
Vote 125—Grants and contributions—		
Grants and contributions	216,062,917	178,009,486
Frozen	207,885	
	216,270,802	*178,009,486*
Statutory amounts	*28,497,806*	*28,492,960*
	293,249,859	251,586,597
Total Ministry	**5,328,204,212**	**4,907,529,360**
JUSTICE		
Department		
Vote 1—Operating expenditures—		
Operating budget	355,157,591	347,643,841
Firearms program—		
Operating budget	103,532,657	95,042,103
Drug Prosecution Fund—		
Operating budget	28,167,597	28,167,597
Youth justice—		
Operating budget	12,392,582	9,366,566
Frozen	1,121,612	
	500,372,039	*480,220,107*
Vote 5—Grants and contributions—		
Grants and contributions	82,447,130	78,350,633
Firearms program	35,364,121	35,342,791
Legal aid services	99,327,507	99,327,507
Youth justice cost-sharing agreements	190,993,550	190,993,550
Youth Justice Renewal Fund	19,257,500	10,627,655
	427,389,808	*414,642,136*
Statutory amounts	*40,547,701*	*40,511,729*
Total Department	**968,309,548**	**935,373,972**
Canadian Human Rights Commission		
Vote 10—Program expenditures—		
Operating budget	17,364,190	17,000,314
Pay equity cases—		
Operating budget	2,085,030	1,756,946
	19,449,220	*18,757,260*
Statutory amounts	*2,303,543*	*2,303,543*
	21,752,763	21,060,803
Canadian Human Rights Tribunal		
Vote 15—Program expenditures—		
Operating budget	2,947,693	2,517,608
Pay equity cases—		
Operating budget	1,042,433	692,630
Translation costs (Devinat case)	112,380	85,964
Frozen	46,827	
	4,149,333	*3,296,202*
Statutory amounts	*178,000*	*178,000*
	4,327,333	3,474,202
Commissioner for Federal Judicial Affairs		
Vote 20—Operating expenditures—		
Operating budget	6,858,492	6,817,827
Frozen	62,751	
Less: revenues netted against expenditures	306,332	306,332
	6,614,911	*6,511,495*
Vote 25—Canadian Judicial Council—Operating expenditures—		
Operating budget	575,490	568,113
Frozen	2,989	
	578,479	*568,113*
Statutory amounts	*312,103,128*	*312,103,128*
	319,296,518	319,182,736
Federal Court of Canada		
Vote 30—Program expenditures—		
Operating budget	*37,724,944*	*37,321,144*
Statutory amounts	*4,152,877*	*4,135,994*
	41,877,821	41,457,138

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Law Commission of Canada		
Vote 35—Program expenditures—		
Operating budget	*3,073,050*	*3,039,802*
Statutory amounts	*148,000*	*148,000*
	3,221,050	3,187,802
Offices of the Information and Privacy Commissioners of Canada		
OFFICE OF THE INFORMATION COMMISSIONER OF CANADA PROGRAM		
Vote 40—Program expenditures—		
Operating budget	*4,571,868*	*4,340,262*
Statutory amounts	*582,209*	*581,000*
	5,154,077	4,921,262
OFFICE OF THE PRIVACY COMMISSIONER OF CANADA PROGRAM		
Vote 45—Program expenditures—		
Operating budget	10,003,268	10,003,268
Grants and contributions	315,739	
Legal fees	125,000	114,501
	10,444,007	*10,117,769*
Statutory amounts	*1,340,541*	*1,340,000*
	11,784,548	11,457,769
	16,938,625	16,379,031
Supreme Court of Canada		
Vote 50—Program expenditures—		
Operating budget	15,156,109	14,745,102
Frozen	460,057	
	15,616,166	*14,745,102*
Statutory amounts	*5,658,474*	*5,657,712*
	21,274,640	20,402,814
Tax Court of Canada		
Vote 55—Program expenditures—		
Operating budget	11,523,867	11,112,522
Translation costs (Devinat case)	613,649	439,627
Frozen	97,038	
	12,234,554	*11,552,149*
Statutory amounts	*1,111,515*	*1,106,000*
	13,346,069	12,658,149
Total Ministry	**1,410,344,367**	**1,373,176,647**
NATIONAL DEFENCE		
Department		
Vote 1—Operating expenditures—		
Operating budget	9,290,088,048	9,251,272,315
Frozen	52,324,872	
Less: revenues netted against expenditures	507,000,000	486,781,253
	8,835,412,920	*8,764,491,062*
Vote 5—Capital expenditures	*2,255,917,106*	*2,207,986,189*
Vote 10—Grants and contributions—		
Grants and contributions	318,494,173	312,150,211
Frozen	84,144,595	
	402,638,768	*312,150,211*
Statutory amounts	*959,894,802*	*958,909,195*
Total Department	**12,453,863,596**	**12,243,536,657**
Canadian Forces Grievance Board		
Vote 15—Program expenditures—		
Operating budget	6,259,875	6,215,019
Frozen	2,000,000	
	8,259,875	*6,215,019*
Statutory amounts	*848,000*	*848,000*
	9,107,875	7,063,019
Military Police Complaints Commission		
Vote 20—Program expenditures—		
Operating budget	*3,828,000*	*3,286,958*
Statutory amounts	*348,000*	*348,000*
	4,176,000	3,634,958
Total Ministry	**12,467,147,471**	**12,254,234,634**
NATURAL RESOURCES		
Department		
Vote 1—Operating expenditures—		
Operating budget	543,503,820	517,597,423
Frozen	4,492,872	
Less: revenues netted against expenditures	24,158,000	21,245,708
	523,838,692	*496,351,715*
Vote 3b—Geomatics Canada Revolving Fund—Decrease in drawdown authority limit	*1*	
Vote 5—Capital expenditures	*19,756,777*	*19,751,774*
Vote 10—Grants and contributions	*227,963,778*	*200,650,127*
Statutory amounts	*113,533,465*	*101,402,238*
Total Department	**885,092,713**	**818,155,854**
Atomic Energy of Canada Limited		
Vote 15—Payments to Atomic Energy of Canada Limited for operating and capital expenditures	211,240,000	211,240,000
Canadian Nuclear Safety Commission		
Vote 20—Program expenditures—		
Operating budget	54,753,763	52,680,522
Grants and contributions	642,000	245,740
Frozen	490,495	
	55,886,258	*52,926,262*
Statutory amounts	*5,558,548*	*5,541,169*
	61,444,806	58,467,431

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Cape Breton Development Corporation		
Vote 25—Payments to the Cape Breton Development Corporation for operating and capital expenditures	88,310,000	65,500,000
National Energy Board		
Vote 30—Program expenditures—		
Operating budget	*29,121,287*	*28,836,201*
Statutory amounts	*4,169,177*	*4,166,000*
	33,290,464	33,002,201
Total Ministry	**1,279,377,983**	**1,186,365,486**
PARLIAMENT		
The Senate		
Vote 1—Program expenditures—		
Operating budget	38,478,300	38,247,933
Grants and contributions	290,000	279,366
	38,768,300	*38,527,299*
Statutory amounts	*24,743,836*	*24,743,836*
	63,512,136	63,271,135
House of Commons		
Vote 5—Program expenditures—		
Operating budget	195,176,081	189,716,552
Grants and contributions	788,000	771,033
Less: revenues netted against expenditures	1,083,000	1,068,753
	194,881,081	*189,418,832*
Statutory amounts	*115,765,001*	*115,765,001*
	310,646,082	305,183,833
Library of Parliament		
Vote 10—Program expenditures—		
Operating budget	23,267,600	22,323,476
Less: revenues netted against expenditures	203,000	202,937
	23,064,600	*22,120,539*
Statutory amounts	*3,219,000*	*3,219,000*
	26,283,600	25,339,539
Total Ministry	**400,441,818**	**393,794,507**
PRIVY COUNCIL		
Department		
Vote 1—Program expenditures—		
Operating budget	108,771,398	107,454,150
Grants and contributions	4,997,000	4,482,459
Frozen	378,938	
	114,147,336	*111,936,609*
Statutory amounts	*10,372,043*	*10,367,015*
Total Department	**124,519,379**	**122,303,624**
Canadian Centre for Management Development		
Vote 5—Program expenditures—		
Operating budget	17,235,411	16,712,366
Grants and contributions	175,000	154,000
Frozen	270,471	
	17,680,882	*16,866,366*
Statutory amounts	*10,032,002*	*10,026,909*
	27,712,884	26,893,275
Canadian Intergovernmental Conference Secretariat		
Vote 10—Program expenditures—		
Operating budget	*4,228,150*	*4,129,282*
Statutory amounts	*309,173*	*309,000*
	4,537,323	4,438,282
Canadian Transportation Accident Investigation and Safety Board		
Vote 15—Program expenditures—		
Operating budget	*27,625,600*	*26,752,457*
Statutory amounts	*3,320,749*	*3,298,945*
	30,946,349	30,051,402
Chief Electoral Officer		
Vote 20—Program expenditures—		
Operating budget	*12,792,000*	*11,675,496*
Statutory amounts	*37,897,840*	*37,897,795*
	50,689,840	49,573,291
Commissioner of Official Languages		
Vote 25—Program expenditures—		
Operating budget	*13,793,811*	*13,414,886*
Statutory amounts	*1,454,816*	*1,450,000*
	15,248,627	14,864,886
Millennium Bureau of Canada		
Vote 30—Operating expenditures—		
Operating budget	3,766,511	3,606,301
Frozen	27,360	
	3,793,871	*3,606,301*
Vote 35—Contributions—		
Grants and contributions	28,592,282	25,715,448
Frozen	3,500,000	
	32,092,282	*25,715,448*
Statutory amounts	*212,000*	*212,000*
	36,098,153	29,533,749
National Round Table on the Environment and the Economy		
Vote 40—Program expenditures—		
Operating budget	*5,331,500*	*5,129,494*

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Statutory amounts	*317,184*	*317,184*
	5,648,684	5,446,678
Office of Indian Residential Schools Resolution of Canada		
Vote 41a—Program expenditures, grants and contributions—		
Operating budget	30,369,839	26,003,138
Grants and contributions	2,625,763	2,625,763
Out-of-court settlements	20,000,000	13,029,865
	52,995,602	*41,658,766*
Statutory amounts	*282,097*	*282,097*
	53,277,699	41,940,863
Public Service Staff Relations Board		
Vote 45—Program expenditures—		
Operating budget	*6,680,490*	*6,197,150*
Statutory amounts	*697,949*	*697,000*
	7,378,439	6,894,150
Security Intelligence Review Committee		
Vote 50—Program expenditures—		
Operating budget	*2,098,000*	*1,820,255*
Statutory amounts	*217,360*	*217,000*
	2,315,360	2,037,255
The Leadership Network		
Vote 55—Program expenditures—		
Frozen	*2,272,000*	
Statutory amounts	*150,000*	
	2,422,000	
Total Ministry	**360,794,737**	**333,977,455**
PUBLIC WORKS AND GOVERNMENT SERVICES		
Department		
GOVERNMENT SERVICES PROGRAM		
Vote 1—Operating expenditures—		
Operating budget	976,410,504	934,385,051
Grants and contributions	566,002	566,002
Real property services—		
Operating	1,411,790,184	1,402,693,373
Personnel	152,404,597	152,404,597
Contributions	4,086,401	4,086,401
Banking fees	35,923,000	32,480,784
Canada in the Americas	541,400	439,748
Frozen	41,167,441	
Less: revenues netted against expenditures	685,241,622	685,241,622
	1,937,647,907	*1,841,814,334*
Vote 5—Capital expenditures	*322,282,944*	*315,345,747*
Vote 6—Optional Services Revolving Fund—Decrease in drawdown authority limit	*2*	
Vote 7b—Real Property Services Revolving Fund—Decrease in drawdown authority limit	*1*	
Vote 8b—Consulting and Audit Canada Revolving Fund—Decrease in drawdown authority limit	*1*	
Vote 9b—Government Telecommunications and Informatics Services Revolving Fund—Decrease in drawdown authority limit	*1*	
Vote 12b—Translation Bureau Revolving Fund—Decrease in drawdown authority limit	*1*	
Vote 13b—Real Property Services Revolving Fund—Write-off of the net drawdown authority	*1*	
Vote 14b—Optional Services Revolving Fund—Write-off of the net drawdown authority	*1*	
Statutory amounts	*440,261,505*	*57,480,552*
	2,700,192,364	2,214,640,633
CROWN CORPORATIONS PROGRAM		
Vote 10—Payments to Queens Quay West Land Corporation	*4,000,000*	*4,000,000*
Vote 11b—Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures	*11,325,000*	*11,325,000*
	15,325,000	15,325,000
Total Department	**2,715,517,364**	**2,229,965,633**
Communication Canada		
Vote 15—Program expenditures—		
Operating budget	51,163,625	50,587,299
Grants and contributions	3,600,000	2,677,200
Frozen	371,475	
	55,135,100	*53,264,499*
Statutory amounts	*1,917,050*	*1,917,000*
	57,052,150	55,181,499
Canada Mortgage and Housing Corporation		
Vote 20—Operating expenditures	1,909,887,000	1,909,887,000
Canada Post Corporation		
Vote 25—Payments to the Canada Post Corporation for special purposes	247,210,000	247,209,996
Total Ministry	**4,929,666,514**	**4,442,244,128**

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
SOLICITOR GENERAL		
Department		
Vote 1—Operating expenditures—		
Operating budget	97,553,687	90,993,090
Public security and anti-terrorism initiatives	4,300,000	3,465,151
Frozen	5,500,000	
	107,353,687	*94,458,241*
Vote 5—Grants and contributions—		
Grants and contributions	53,630,400	49,328,544
Public security and anti-terrorism initiatives	200,000	122,968
	53,830,400	*49,451,512*
Statutory amounts	*3,083,864*	*3,081,301*
Total Department	**164,267,951**	**146,991,054**
Canadian Security Intelligence Service		
Vote 10—Program expenditures—		
Operating budget	*250,367,954*	*247,887,452*
Statutory amounts	*732,591*	*701,612*
	251,100,545	248,589,064
Correctional Service		
Vote 15—Penitentiary Service and National Parole Service—Operating expenditures—		
Operating budget	1,264,782,782	1,247,274,730
Grants and contributions	4,421,919	4,421,919
Frozen	3,413,876	
	1,272,618,577	*1,251,696,649*
Vote 16b—CORCAN Revolving Fund—Decrease in drawdown authority limit and write-off of the net drawdown authority	*1*	
Vote 20—Penitentiary Service and National Parole Service—Capital expenditures	*133,900,000*	*130,136,729*
Statutory amounts	*143,613,587*	*127,675,221*
	1,550,132,165	1,509,508,599
National Parole Board		
Vote 25—Program expenditures—		
Operating budget	30,886,967	30,416,913
Grants and contributions	35,000	19,200
Devinat	200,600	78,900
	31,122,567	*30,515,013*
Statutory amounts	*4,004,009*	*4,003,734*
	35,126,576	34,518,747
Office of the Correctional Investigator		
Vote 30—Program expenditures—		
Operating budget	2,630,295	2,516,259
Frozen	26,350	
	2,656,645	*2,516,259*
Statutory amounts	*223,000*	*223,000*
	2,879,645	2,739,259
Royal Canadian Mounted Police		
Vote 35—Law enforcement—Operating expenditures—		
Operating budget	899,330,710	859,694,265
Grants and contributions	1,925,000	1,836,921
Contract policing services—		
Operating budget	1,075,835,182	1,065,655,936
Revenues netted against expenditures	(921,920,319)	(921,520,319)
Prime Minister led summits—		
Operating budget	8,780,000	8,780,000
Prime Minister security detail	4,500,000	4,500,000
Organized crime	22,545,000	21,045,000
Disclosure workload	4,000,000	4,000,000
RCMP corporate management enhancements	15,160,000	15,160,000
Informatics and technical infrastructure	14,714,000	14,714,000
Radio communications	1,392,000	1,392,000
Compensation and benefits	24,744,000	24,744,000
Hemispheric summits	9,510,000	9,510,000
Pay equity	3,217,274	3,217,274
Public security and anti-terrorism initiatives	103,392,309	103,392,309
Interim law enforcement in Canada's national parks	17,115,000	14,730,776
Frozen	19,542,163	
Less: revenues netted against expenditures	20,793,926	17,855,334
	1,282,988,393	*1,212,996,828*
Vote 40—Law enforcement—Capital expenditures—		
Capital	68,974,358	46,747,325
Contract policing services	70,560,042	70,560,042
Informatics and technical infrastructure	286,000	286,000
Radio communications	13,608,000	13,355,986
Cell retrofit program	3,000,000	3,000,000
Public security and anti-terrorism initiatives	12,688,000	12,688,000
Interim law enforcement in Canada's national parks	2,030,000	2,030,000
	171,146,400	*148,667,353*
Statutory amounts	*275,333,726*	*273,446,256*
	1,729,468,519	1,635,110,437
Royal Canadian Mounted Police External Review Committee		
Vote 45—Program expenditures—		
Operating budget	781,934	636,226
Frozen	21,566	
	803,500	*636,226*
Statutory amounts	*62,000*	*62,000*
	865,500	698,226

BUDGETARY DETAILS BY ALLOTMENT—*Concluded*

	Allotments	Expenditures
	$	$
Royal Canadian Mounted Police Public Complaints Commission		
Vote 50—Program expenditures—		
Operating budget	*4,310,005*	*4,286,027*
Statutory amounts	*367,000*	*367,000*
	4,677,005	4,653,027
Total Ministry	**3,738,517,906**	**3,582,808,413**
TRANSPORT		
Department		
Vote 1—Operating expenditures—		
Operating budget	551,110,940	530,303,991
Frozen	2,115,802	
Less: revenues netted against expenditures	340,169,573	340,169,573
	213,057,169	*190,134,418*
Vote 5—Capital expenditures	*117,929,000*	*110,610,610*
Vote 10—Grants and contributions	*404,806,991*	*343,013,000*
Vote 15—Payments to the Jacques Cartier and Champlain Bridges Inc.	*92,860,000*	*92,860,000*
Vote 20—Payments to Marine Atlantic Inc.	*36,784,000*	*36,784,000*
Vote 25—Payments to VIA Rail Canada Inc.	*310,201,000*	*310,201,000*
Statutory amounts	*110,850,025*	*109,813,694*
Total Department	**1,286,488,185**	**1,193,416,722**
Canadian Transportation Agency		
Vote 30—Program expenditures—		
Operating budget	23,466,144	22,603,607
Grants and contributions	4,000	
Frozen	59,697	
	23,529,841	*22,603,607*
Statutory amounts	*3,166,517*	*3,163,000*
	26,696,358	25,766,607
Civil Aviation Tribunal		
Vote 35—Program expenditures—		
Operating budget	*1,209,770*	*1,044,625*
Statutory amounts	*101,000*	*101,000*
	1,310,770	1,145,625
Total Ministry	**1,314,495,313**	**1,220,328,954**
TREASURY BOARD		
Secretariat		
Vote 1—Operating expenditures—		
Operating budget	196,573,651	185,177,974
Frozen	2,176,765	
Less: revenues netted against expenditures	3,554,000	1,749,472
	195,196,416	*183,428,502*
Vote 2—Grants and contributions	*21,711,702*	*20,155,379*
Vote 5—Government contingencies— Frozen	*561,810,931*	
Vote 10—Government-wide initiatives—		
Other operating costs	2,232,520	
Frozen	281,902	
	2,514,422	
Vote 15—Compensation adjustments	*395,000*	
Vote 20—Public service insurance—		
Other operating costs	1,182,960,000	1,125,084,681
Less: revenues netted against expenditures	117,000,000	136,602,537
	1,065,960,000	*988,482,144*
Statutory amounts	*361,797,360*	*361,789,073*
Total Ministry	**2,209,385,831**	**1,553,855,098**
VETERANS AFFAIRS		
Department		
VETERANS AFFAIRS PROGRAM		
Vote 1—Operating expenditures—		
Operating budget	270,979,235	268,412,370
Other health purchased services— Personnel	4,534,904	4,534,904
Other health purchased services	375,104,394	375,104,394
Frozen	1,731,623	
	652,350,156	*648,051,668*
Vote 5—Grants and contributions	*1,568,805,500*	*1,557,083,965*
Statutory amounts	*31,125,258*	*31,121,984*
	2,252,280,914	2,236,257,617
VETERANS REVIEW AND APPEAL BOARD PROGRAM		
Vote 10—Program expenditures—		
Operating budget	*8,706,900*	*8,569,039*
Statutory amounts	*1,679,000*	*1,679,000*
	10,385,900	10,248,039
Total Ministry	**2,262,666,814**	**2,246,505,656**
GRAND TOTAL	**160,784,318,109**	**156,928,458,706**

---

(1) The amounts reported in the following ministerial sections (Volume II–Part I): Health (Hazardous Materials Information Review Commission) and Industry (Standards Council of Canada) differ by $108,207 and $779 respectively.

Commissions

General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

GENERAL INFORMATION BY COMMISSION

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
PRIVY COUNCIL					
Department					
Indian Specific Claims Commission	402,025	353,321	2,437,178	2,528,168	5,720,692
This Commission was established by Order in Council (PC 1991-1329 dated July 15, 1991) pursuant to Part I of the *Inquiries Act*. The Commission conducts impartial inquiries when a First Nation disputes rejection of their specific claim by the Minister of Indian Affairs and Northern Development, or when a First Nation disagrees with the compensation criteria used by the Government in negotiating the settlement of their claim.					
Commission to Review Allowances of Parliamentarians		24,728	8,867	206,810	240,405
This Commission was established by Order in Council (PC 2001-79 dated January 12, 2001) pursuant to section 68 of the *Parliament of Canada Act*. The Commission is to inquire into the adequacy of the annual variations of sessional allowances payable to members of the Senate and the House of Commons and other allowances payable to them and to report thereon to the Governor in Council, in both official languages, with such recommendations as they consider appropriate.					
Commission on the Future of Health Care in Canada	157,875	89,294	1,606,428	5,389,602	7,243,199
This Commission was established by Order in Council (PC 2001-569 dated April 3, 2001) pursuant to Part I of the *Inquiries Act*. The Commission is to inquire into and undertake dialogue with Canadians on the future of Canada's public health care system, and to recommend policies and measures respectful of the jurisdictions and powers in Canada required to ensure over the long term the sustainability of a universally accessible, publicly funded health system, that offers quality services to Canadians and strikes an appropriate balance investments in prevention and health maintenance and those directed to care and treatment.					

---

* For details related to current year expenditures, see following statement called—"Travel and living expenses by commission".

Travel and living expenses by commission

The following statement presents the total travel and living expenses paid to each commission's member.

TRAVEL AND LIVING EXPENSES BY COMMISSION

Name of members	2001-2002 Expenditures
	$
PRIVY COUNCIL	
Department	
Indian Specific Claims Commission	
Augustine R J (Commissioner)	37,572
Bellegarde J D (Commissionner)	77,816
Dupuis R (Commissioner)	31,517
Fontaine P (Chief Commissioner)	81,058
Holman A C (Commissioner)	53,583
Prentice J E (Commissionner)	30,780
Purdy S G (Commissionner)	40,995
	353,321
Commission to Review Allowances of Parlementarians	
Epp A J (Commissioner)	17,889
Lumley E C (Chairperson)	6,839
	24,728
Commission on the Future of Health Care in Canada	
Romanow R J (Commissioner)	89,294

Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of $25,000 (including salary).

EDUCATION COSTS

Department and agency	Number of employees	Salaries [1]	Travel and living expenses	Tuition fees [2]	Other expenses	Total
		$	$	$	$	$
AGRICULTURE AND AGRI-FOOD						
Department	5	171,647	4,750	17,714	2,000	196,111
Canadian Food Inspection Agency	2	20,800		650		21,450
CANADA CUSTOMS AND REVENUE AGENCY	2	21,893				21,893
CANADIAN HERITAGE						
Department	1	40,017				40,017
National Archives of Canada	1	8,050				8,050
National Library	1	10,233	156	5,751	3,739	19,879
Parks Canada Agency	11	169,444	22,642	17,609	456	210,151
Public Service Commission	7	66,012		17,099	1,708	84,819
CITIZENSHIP AND IMMIGRATION						
Department	9	72,681		50,886		123,567
Immigration and Refugee Board of Canada	1	37,819		2,134		39,953
ENVIRONMENT						
Department	11	17,799		912	43,664	62,375
FISHERIES AND OCEANS	59	220,511	1,775	180,854		403,140
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Canadian International Development Agency	6	53,433		40,466		93,899
HEALTH						
Department	19	307,685	53,016	182,583	2,400	545,684
Canadian Institutes of Health Research	2	31,989		37,950		69,939
HUMAN RESOURCES DEVELOPMENT						
Department	28	285,869	5,633	50,531	1,761	343,794
Canada Industrial Relations Board	1			32,500		32,500
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department	6	131,060	730	11,708	120	143,618
INDUSTRY						
Department	7	84,194	562	8,678	14,505	107,939
Atlantic Canada Opportunities Agency	2	18,987	3,150	6,500		28,637
Canadian Space Agency	2	48,411	4,471	23,144		76,026
Economic Development Agency of Canada for the Regions of Quebec	2	60,255		1,773		62,028
Statistics Canada	1	12,394			8,606	21,000

EDUCATION COSTS—*Concluded*

Department and agency	Number of employees	Salaries [1]	Travel and living expenses	Tuition fees [2]	Other expenses	Total
		$	$	$	$	$
JUSTICE						
Department	16	235,577	3,090	20,314	271	259,252
NATIONAL DEFENCE						
Department	35	1,115,560	7,110	91,410	51,600	1,265,680
Canadian Forces Grievance Board	1	24,710		2,940		27,650
NATURAL RESOURCES						
Department	10	304,232	12,635	37,433	4,890	359,190
National Energy Board	4	57,505		9,803		67,308
PARLIAMENT						
House of Commons	1	21,636		10,100		31,736
PRIVY COUNCIL						
Security Intelligence Review Committee	1	39,563				39,563
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department	14	89,760	29,400	217,281	1,232	337,673
Communication Canada[3]	1	76,944	5,535	8,876		91,355
SOLICITOR GENERAL						
Department	1	47,000		12,763		59,763
Correctional Service	42	447,148		16,729	8,333	472,210
TRANSPORT						
Department						
Canadian Transportation Agency	8	297,665	20,000	52,692	1,100	371,457
VETERANS AFFAIRS	7	68,963		3,536		72,499
Total	327	4,717,446	174,655	1,173,319	146,385	6,211,805

[1] Includes allowances in lieu of pay.
[2] Includes book allowances.
[3] Previously Canada Information Office.

Return on investments

This statement provides details for the current year of the category of non-tax revenues called return on investments. Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits.

RETURN ON INVESTMENTS

	Amount realized in 2001-2002 (1)
	$
CONSOLIDATED ACCOUNTS—	
Atomic Energy of Canada Limited	**265,997**
CASH AND ACCOUNTS RECEIVABLE—	
Finance—	
Interest on bank deposits	287,820,835
Human Resources Development—	
Interest on bank deposits	83,433
Total cash and accounts receivable	**287,904,268**
FOREIGN EXCHANGE ACCOUNTS—	
International reserves held in the Exchange Fund Account—	
Transfer of profit	2,358,259,308
International Monetary Fund—Subscriptions—	
Transfer of profit	100,777,695
Total foreign exchange accounts	**2,459,037,003**
LOANS, INVESTMENTS AND ADVANCES—	
Enterprise Crown corporations—	
Business Development Bank of Canada—	
Dividends	13,843,500
Canada Mortgage and Housing Corporation	520,461,214
Export Development Canada—	
Dividends	95,000,000
Farm Credit Canada	61,654,956
	690,959,670
Other—	
Bank of Canada—	
Transfer of profit	1,928,592,756
Canada Lands Company Limited—	
Dividends	15,500,000
Canada Post Corporation—	
Dividends	21,100,000
Canadian Dairy Commission	2,080,178
Belledune Port Authority—	
Other	123,011
Fraser River Port Authority—	
Other	222,235
Halifax Port Authority—	
Other	540,177
Hamilton Port Authority—	
Other	199,357
Montreal Port Authority—	
Other	3,311,667
Nanaimo Port Authority—	
Other	189,867
North Fraser Port Authority—	
Other	111,486
Port Alberni Port Authority—	
Other	53,790
Prince Rupert Port Authority—	
Other	117,853
Québec Port Authority—	
Other	299,084
Saguenay Port Authority—	
Other	44,390
Saint John Port Authority—	
Other	248,415
Sept Îles Port Authority—	
Other	268,199
St. John's Port Authority—	
Other	76,838
Toronto Port Authority—	
Other	547,361
Trois-Rivières Port Authority—	
Other	99,553
Thunder Bay Port Authority—	
Other	75,155
Vancouver Port Authority—	
Other	3,844,502
Windsor Port Authority—	
Other	28,870
	1,977,674,744
Total enterprise Crown corporations	2,668,634,414
Portfolio investments—	
Petro-Canada Limited—	
Dividends	19,756,042
National governments including developing countries—	
Developing countries—Foreign Affairs and International Trade—Canadian International Development Agency—International development assistance	4,562,922
Development of export trade (loans administered by the Export Development Corporation)—Foreign Affairs and International Trade	89,763,681
Jamaica—Finance	82,690
Thailand Financial Assistance Loan—Finance	26,274,003
United Kingdom—Finance—United Kingdom Financial Agreement Act, 1946	
Deferred interest	4,029,893
Total national governments including developing countries	124,713,189
International organizations—	
International Monetary Fund—	
Poverty Reduction and Growth Facility	38,029,456

RETURN ON INVESTMENTS—*Continued*

	Amount realized in 2001-2002 (1)
	$
Provincial and territorial governments—	
NEWFOUNDLAND AND LABRADOR—	
Finance—	
Municipal Development and Loan Board	34,602
Industry—	
Atlantic Development Board carry-over projects	24,993
Atlantic Provinces Power Development Act	2,397,470
	2,457,065
NOVA SCOTIA—	
Finance—	
Municipal Development and Loan Board	4,056
Industry—	
Atlantic Development Board carry-over projects	6,753
	10,809
PRINCE EDWARD ISLAND—	
Finance—	
Municipal Development and Loan Board	8,837
Industry—	
Atlantic Canada Opportunities Agency—	
Comprehensive development plan agreement	238,602
	247,439
NEW BRUNSWICK—	
Finance—	
Municipal Development and Loan Board	52,366
Industry—	
Atlantic Provinces Power Development Act	681,846
Atlantic Canada Opportunities Agency—	
Special areas and highways agreement	76,462
	810,674
QUEBEC—	
Finance—	
Federal-provincial fiscal arrangements	58,944
Municipal Development and Loan Board	565,852
	624,796
SASKATCHEWAN—	
Agriculture and Agri-Food—	
Agricultural service centres	11,479
Finance—	
Municipal Development and Loan Board	1,006
	12,485
ALBERTA—	
Finance—	
Municipal Development and Loan Board	*24,423*

		Amount realized in 2001-2002 (1)
		$
BRITISH COLUMBIA—		
Finance—		
Municipal Development and Loan Board		*22,190*
YUKON TERRITORY—		
Indian Affairs and Northern Development—		
Government of the Yukon Territory		*9,090*
Total provincial and territorial governments		4,218,971
Other loans, investments and advances—		
Loans and accountable advances—		
Foreign Affairs and International Trade—		
Loans, investments ans advances to national governments	$ 239	
Personnel posted abroad	444,177	
		444,416
Human Resources Development—		
Interest on Canada student loans		107,616,198
		108,060,614
Other—		
Agriculture and Agri-Food—		
Construction of multi-purpose exhibition buildings		86,393
Citizenship and Immigration—		
Interest on transportation and assistance loans		949,113
Finance—		
Financial Consumer Agency of Canada		61,449
Ottawa Civil Service Recreational Association		2,456
Fisheries and Oceans—		
Loans to Haddock Fishermen		106,882
Foreign Affairs and International Trade—		
Interest received from other enterprise Crown corporations		82,901
Indian Affairs and Northern Development—		
Yukon Energy Corporation		45,340
Inuit loan fund		8,763
Indian economic development fund		515,430
Council for Yukon Indians		1,041,354
Native claimants		6,376,050
First Nations in British Columbia		2,782,906
Transport—		
St Lawrence Seaway Management Corporation		31,976
Veterans Affairs—		
Veterans' Land Act Fund—		
Advances		4,599
		12,095,612
Total other loans, investments and advances		120,156,226
Total loans, investments and advances		**2,975,508,298**

RETURN ON INVESTMENTS—*Concluded*

	Amount realized in 2001-2002 [1]
	$
OTHER ACCOUNTS—	
Canadian Heritage—	
Canadian Heritage Revolving Funds	202,405
Foreign Affairs and International Trade—	
Interest on mission bank accounts	454,928
Indian Affairs and Northern Development—	
Indian housing assistance fund—	
On-reserve housing—Interest on guaranteed loans	1,035,754
Esso Ltd—Norman Wells Project profits	92,571,617
National Defence—	
Interest on loans to employees posted abroad	751,180
Interest earned from funds on deposit with suppliers	82,657
Natural Resources—	
Natural Resources Revolving Funds	284,764
Public Works and Government Services—	
Optional Services Revolving Fund	2,063,938
Solicitor General—Correctional Service—	
CORCAN Revolving Fund	1,990,591

		Amount realized in 2001-2002 [1]
		$
Royal Canadian Mounted Police—		
Loans and advances to persons posted abroad—		
Interest $	14,543	
Transfer of profit	(186,149)	
		(171,606)
Total other accounts		**99,266,228**
TOTAL RETURN ON INVESTMENTS		**5,821,981,794**
Summary—		
Interest		1,166,365,215
Transfer of profits		4,480,201,376
Transfer of surpluses		(186,149)
Dividends		165,199,542
Other		10,401,810
Total		**5,821,981,794**

[1] The amounts reported in this column represent interest unless otherwise indicated.

Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year while on official departmental business. For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or of other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees;
- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section 13 of this volume entitled "House of Commons—Statement of sessional and expense allowances, and of travel expenses paid in 2001-2002";
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in Section 13 of this volume entitled "Foreign Affairs and International Trade—Travel expenses for Canadian representation at international conferences and meetings".

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES

	Vote	Amount
		$
AGRICULTURE AND AGRI-FOOD		
Minister—		
Hon L Vanclief	1	55,745
Secretary of State (Federal Economic Development Initiative for Northern Ontario) and (Rural Development)—		
Hon A Mitchell	1	54,056
Parliamentary Secretary—		
L McCormick	1	20,603
CANADA CUSTOMS AND REVENUE AGENCY		
Ministers of National Revenue—		
Hon E Caplan	1	392
Hon M Cauchon	1	7,117
CANADIAN HERITAGE		
Minister—		
Hon S Copps	1	106,181
Secretaries of State (Amateur Sport)—		
Hon D Coderre	1	110,733
Hon P DeVillers	1	11,531
Secretaries of State (Multiculturalism)—		
Hon C Bradshaw	1	1,097
Hon H Fry	1	3,837
Secretary of State (Status of Women)—		
Hon H Fry	1	3,389
Parliamentary Secretary—		
S Bulte	1	7,148
CITIZENSHIP AND IMMIGRATION		
Ministers—		
Hon E Caplan	1	39,466
Hon D Coderre	1	25,972
ENVIRONMENT		
Minister—		
Hon D Anderson	1	94,425
Parliamentary Secretary—		
K Redman	1	8,031
FINANCE		
Minister—		
Hon P Martin	1	42,700
Secretaries of State (International Financial Institutions)—		
Hon J McCallum	1	26,267
Hon J Peterson	1	20,171
FISHERIES AND OCEANS		
Ministers—		
Hon H S Dhaliwal	1	32,603
Hon R Thibault	1	38,476
Parliamentary Secretaries—		
G Farrah	1	2,481
L D O'Brien	1	1,654

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—*Continued*

	Vote	Amount
		$
FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
Ministers of Foreign Affairs—		
Hon W Graham	1	10,166
Hon J Manley	1	96,361
Minister for International Trade—		
Hon P S Pettigrew	1	44,217
Minister of Veterans Affairs and Secretary of State (Western Economic Diversification) (Francophonie)—		
Hon R Duhamel	1	5,524
Secretary of State (Latin America and Africa)		
Hon D Kilgour	1	75,450
Secretary of State (Latin America and Africa) (Francophonie)—		
Hon D Paradis	1	7,574
Secretaries of State (Asia-Pacific)—		
Hon D Kilgour	1	22,507
Hon R D Pagtakhan	1	75,501
Secretary of State (Central and Eastern Europe and Middle East)—		
Hon G Knutson	1	12,315
Parliamentary Secretaries—		
P O'Brian	1	2,586
D Paradis	1	13,985
Ministers for International Cooperation—		
Hon M Minna	20	70,120
Hon S Whelan	20	54,477
Parliamentary Secretaries—		
J Caldicott	20	423
M Jennings	20	2,048
M Murphy	20	64
HEALTH		
Ministers—		
Hon A McLellan	1	13,379
Hon A Rock	1	96,831
Parliamentary Secretaries—		
J Castonguay	1	9,042
Y Charbonneau	1	4,194
HUMAN RESOURCES DEVELOPMENT		
Minister of Human Resources Development—		
Hon J Stewart	1	64,266
Minister of Labour—		
Hon C Bradshaw	1	79,071
Secretary of State (Children and Youth)—		
Hon E Blondin-Andrew	1	49,042
Parliamentary Secretaries—		
R Folco	1	10,197
J Longfield	1	2,206
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Minister—		
Hon R D Nault	1	99,348
INDUSTRY		
Ministers—		
Hon A Rock	1	63,350
Hon B V Tobin	1	97,393
Secretaries of State (Science, Research and Development)—		
Hon M Bevilacqua	1	2,317
Hon G Normand	1	57,858
Ministers of State (Atlantic Canada Opportunities Agency)—		
Hon G Byrne	20	17,461
Hon R Thibault	20	100,530
Secretary of State (Economic Development Agency of Canada for the Regions of Quebec)—		
Hon C Drouin	55	3,110
Secretaries of State (Western Economic Diversification)—		
Hon R J Duhamel	120	6,908
Hon S Owen	120	4,908
JUSTICE		
Minister of Justice and Attorney General of Canada—		
Hon M Cauchon	1	3,244
Hon A McLellan	1	18,967
Parliamentary Secretary—		
J Maloney	1	4,006
NATIONAL DEFENCE		
Minister—		
Hon A Eggleton	1	80,567
Parliamentary Secretary—		
J F O'Reilly	1	973
NATURAL RESOURCES		
Ministers—		
Hon H S Dhaliwal	1	9,062
Hon R E Goodale	1	71,744
Parliamentary Secretary—		
B Serre	1	2,356
PRIVY COUNCIL		
Prime Minister—		
Rt Hon J Chrétien	1	1,607
Deputy Prime Minister—		
Hon H Gray	1	20,113
Deputy Prime Minister and Minister of Infrastructure and Crown Corporations—		
Hon J P Manley	1	6,477
President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs—		
Hon S Dion	1	54,976
Leader of the Government in the House of Commons—		
Hon D Boudria	1	33,609

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—*Concluded*

	Vote	Amount
		$
Leader of the Government in the House of Commons and Federal Interlocutor for Métis and Non-Status Indians—		
Hon R E Goodale	1	9,028
Leader of the Government in the Senate—		
Hon S Carstairs	1	58,838
PUBLIC WORKS AND GOVERNMENT SERVICES		
Ministers—		
Hon D Boudria	1	17,378
Hon A Gagliano	1	16,190
SOLICITOR GENERAL		
Solicitor General of Canada—		
Hon L MacAulay	1	61,750
Parliamentary Secretary—		
L Myers	1	22,196
TRANSPORT		
Minister—		
Hon D M Collenette	1	91,793
Parliamentary Secretary—		
B St Denis	1	13,676
TREASURY BOARD		
President of the Treasury Board and Minister responsible for Infrastructure—		
Hon L Robillard	1	37,003
VETERANS AFFAIRS		
Ministers—		
Hon R J Duhamel	1	31,366
Hon R D Pagtakhan	1	2,708
Parliamentary Secretary—		
C Provenzano	1	669

SECTION 13

2001-2002

PUBLIC ACCOUNTS OF CANADA

Other Miscellaneous Information

CONTENTS

Page

Foreign Affairs and International Trade

Expenditures for Canadian representation at international conferences and meetings 13.2
Travel expenses for Canadian representation at international conferences and meetings 13.4

Human Resources Development

Compensation payments and administration expenses 13.10

Parliament

Statement of sessional and expense allowances, and of travel and research expenses paid in 2001-2002 .... 13.11
Statement of sessional allowances and of travel expenses paid in 2001-2002 .... 13.13
Salaries of parliamentary secretaries to ministers paid in 2001-2002 .... 13.17
Salaries of Committee Chairpersons and Vice-chairpersons paid in 2001-2002 .... 13.18

Privy Council

Salaries and allowances to Ministers of State and Secretaries of State 13.20
Statement of expenditures—Statutory expenses of electoral events 13.21
Details of expenditures—37th general election November 2001 .... 13.21
Details of expenditures—September 2001 by-elections 13.22
Details of expenditures—St. John's West by-election (May 2001) 13.22

Solicitor General

Expenditures by institution 13.23

Treasury Board

Details of amounts transferred to other ministries to supplement provisions of other votes......... 13.26

Foreign Affairs and International Trade

EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

Conferences and meetings	Amount
	$
Canadian delegation to Ouagadougou Conference of ministers of youth and sports (CONFEJES)	39,461
Canadian delegation in Uruguay Meeting of Education Ministers of the Americas	36,054
Canadian delegation to funeral of Former President of Senegal	1,584
Canadian delegation to Thailand Southeast Asia Ministers of Education Council (SEAMEC)	15,739
Canadian delegation to New York United Nations Special Session on HIV/AIDS	13,043
Canadian delegation to Botswana Kimberley Process Ministerial Meeting	23,499
Canadian delegation to Cotonou Ministerial conference on culture	51,977
Canadian delegation to Paris Conference United Nations Educational Scientific and Cultural (UNESCO)	99,488
Canadian delegation to Durban World Conference Against Racism, Racial Discrimination, Xenophobia and Related Intolerance (WCAR)	333,109
Canadian Delegation to Geneva International Conference on Education	30,910
Canadian delegation to Paris Organization for Economic Cooperation and Development (OECD)	16,856
Conference Economic and Social Council (ECOSOC) in Geneva	93,476
Conference of Ministers of education in French-Speaking countries (CONFEMEN) to Beirut	10,219
Conference of Spouses of Head of states and Governments of Americas to Ecuador	102,355
Governor General visit to Chili and Argentina	1,316,995
Governor General visit to Germany and Bosnia	1,238,012
Minister of Foreign Affairs (MINA) to Rome G-8 Foreign ministers' meeting	185,860
Minister of Foreign Affairs (MINA) to Costa Rica General Assembly Organization of American States (OAS)	7,585
Minister of Foreign Affairs (MINA) to Hanoi Association of South-East Asian Nations (ASEAN)	120,884
Minister of Foreign Affairs (MINA) to Jordan Human Security Network	49,284
Minister of International Trade (MINT) to Shanghai Ministers responsible for Trade - Asia-Pacific Economic Cooperation APEC	29,350
Minister of Foreign Affairs (MINA) to Budapest North Atlantic Council and Meeting Euro-Atlantic Partnership Council (NAC/EAPC)	30,409
Minister of Foreign Affairs (MINA) to London UK Commonwealth Ministers Action Group (CMAG) (Three meetings)	133,107
Minister of Foreign Affairs (MINA) to Washington OSA	3,760
Minister of Foreign Affairs (MINA) to Bucharest Organization for Security and Cooperation in Europe (OSCE)	40,280
Minister of Foreign Affairs (MINA) to New York Nuclear-Test Ban Treaty	2,650
Minister of Foreign Affairs (MINA) to Brussels North Atlantic Council and Meeting/Euro-Atlantic Partnership Council (NAC/EAPC)	5,293
Minister of Foreign Affairs (MINA) to New York United Nations General Assembly (UNGA) 56th session	706,115
Minister for International Co-operation (MINE) to Geneva UNNCD /COP5 meeting	9,719
Minister of Foreign Affairs (MINA) and Minister of International Trade's (MINT) visit to China - Asia-Pacific Economic Cooperation Council (APEC)	82,609
Minister of International Trade (MINT) visit to Quatar World Trade Organization (WTO)	401,824
Ministerial pairing	55,716
Ministerial Conference on francophony in Paris	36,587
Minister of International Trade (MINT) to Paris OECD Meeting	41,278
Prime Minister's visit to Salt Lake City 2002 Winter Olympics Games	4,406
Prime Minister's visit to Brussels, Belgium North Atlantic Treaty Organization (NATO)	266,482
Prime Minister's visit to Veracruz, Mexico International Forum on Federalism	243,769
Prime Minister's visit to New York World Trade Center	120,612
Prime Minister's visit to Washington, DC Meeting with President Bush	33,531
Prime Minister's visit to Moscow, Russia International Olympic Committee (IOC)	440,848
Prime Minister's visit to Stockholm, Sweeden Canada-European Union Summit (CDA-EU)	391,227
Prime Minister's visit to Atlanta, Georgia Team Canada Atlantic	278,786
Prime Minister's visit to Dallas and Los Angeles Team Canada West Mission	1,239,708
Prime Minister's visit to New York United Nations Special session of the General Assembly on Children (postponed costs)	118,785
Prime Minister's visit to New York Canada Loves New York	103,151

Foreign Affairs and International Trade

EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

Conferences and meetings	Amount
	$
Prime Minsiter's visit to Beirut, Lebanon Francophonie Summit	147,310
Prime Minister's visit to Shanghai, China Asia-Pacific Economic Cooperation Council (APEC)	610,690
Prime Minister's visit to Washington, DC Meeting with President Bush	25,742
Prime Minister's visit to Russia and Germany Team Canada Trade Mission 2002	6,392,689
Prime Minister's visit to Stockholm, Sweeden Progressive Summit	513,657
Prime Minister's visit to New York World Economic Forum (WEF)	515,016
Prime Minister's visit to Genoa, Italy G-8 Summit.	910,032
Prime Minister's visit to Monterrey, Mexico United Nations International Conference on Financing for Development	634,345
Start-up cost and Advance team for the Prime Minister's visit to Morocco, Algeria, Nigeria, South Africa, Mozambique, Ethiopia and Senegal	967,899
Prime Minister's visit to Coolum, Australia Commonwealth Heads of Government Meeting (CHOGM).	759,743
Secretary of State Latin America Presidential Inauguration in Nicaragua	2,613
Secretary of State Latin America to Lima Peru Special session of Organization of American States (OAS)	12,945
Secretary of State Latin America Interamerican Board of Agriculture	5,030
Secretary of State Latin America Inauguration of President of Peru	3,977
Start-up cost and advance team for the Prime Minister's visit to New York East -West Institute ceremony.	1,256
Start-up cost and advance team Pre advance for the Prime Minister's visit to Mexico Los Cobos APEC 2002	11,198
Start-up cost and advance team for the Prime Minister's visit to Spain Canada European Union (CDA-EU) Summit	26,419
Start-up cost and advance team Pre advance for the Prime Minister's visit to Prague Tchek Republic NATO Summit.	63,047
United Nation Conference Illicit Trade in Small Arms in New York	56,893
United Nations Commission on Human Rights 57th session	101,332
United Nations Commission on Human Rights 58th session	90,108
Total	20,458,333

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

	$
Canadian delegation to Ouagadougou - Conference of ministers of youth and sports (CONFEJES)	*30,382*
Foreign Affairs and International Trade	
Guenette R., Lessard G., Brunet M.	
Other	
Matte G.	
Canadian delegation in Uruguay - Meeting of Education Ministers of the Americas	*34,915*
Foreign Affairs and International Trade	
Martin R.	
Provincial delegations	
Dussault Y., Legault Hon. F.	
Others	
Hagel Hon. G., Molloy G.	
Canadian delegation to funeral of Former President of Senegal	*1,584*
Others	
Cunningham Hon. Diane., Molloy G.	
Canadian delegation to Thailand - Southeast Asia Ministers of Education Council (SEAMEC)	*15,739*
Others	
Cunningham Hon. Diane., Molloy G.	
Canadian delegation to New York - United Nations Special Session on HIV/AIDS	*9,922*
Foreign Affairs and International Trade	
Mills R., Beck S.	
Other	
Jurgens R.	
Canadian delegation to Botswana - Kimberley Process Ministerial Meeting	*23,485*
House of Commons	
Pratt D.	
Foreign Affairs and International Trade	
Moher J., Viveash D., Kuni D.	
Canadian delegation to Cotonou - Ministerial conference on culture	*48,405*
Foreign Affairs and International Trade	
Baillargeon G., Lessard G.M., Cousineau M., Lachapelle L.	
Canadian delegation to Paris - Conference United Nations Educational Scientific and Cultural (UNESCO)	*70,262*
House of Commons	
Duhamel Hon. R.	
Foreign Affairs and international Trade	
Chouinard J-L., Morin J-P., Christidis G., Farmer V., Hagel G.	
Canadian delegation to Durban - World Conference Against Racism, Racial Discrimination, Xenophobia and Related Intolerance (WCAR)	*297,636*
House of Commons	
Fry's Hon H., Augustine J., Cotler I.	
Foreign Affairs and International Trade	
Sinclair D., Rowan S., Lord W., Gervais-Vidricaire M., Norfold A., Gresson S., Lebar R., Ahmad N., Sproule R., Tasleem J.	
Canadian Heritage	
Charron P., Spoward M.	
Canadian delegation to Geneva - International Conference on Education	*30,910*
Foreign Affairs and International Trade	
Martin R.	
Provincial delegations	
Lantz Hon. J., Fougère M-L.	
Others	
Egron-Polak E., Cappon P., Tardif J-P., Willard G., Pelley B.	
Canadian delegation to Paris - Organization for Economic Cooperation and Development (OECD)	*16,856*
Foreign Affairs and International Trade	
Martin R.	
Provincial delegations	
Robichaud Hon. E., Daigle R., Mercier A., Moloy S.	
Other	
Moloy S.	
Conference Economic and Social Council (ECOSOC) in Geneva	*81,376*
Foreign Affairs and International Trade	
Mickleburgh N., Pelletier D., Roy C.	
Conference of Ministers of Education in French-Speaking Countries (CONFEMEN) to Beirut	*10,219*
Foreign Affairs and International Trade	
Lessard G-M.	
Provincial delegations	
Roy G.	
Conference of Spouses of Head of states and Governements of Americas to Ecuador	*62,925*
Privy Council Office/Prime Minister's Office	
Chrétien A., Castleton K., MacIntyre J., Senécal J.	
Foreign Affairs and International Trade	
Dubeau G., Léger Amb. L., Parisot Amb. P., Vinette D.	
Public Works and Government Services Canada	
Sandoz M-E.	
Governor General visit to Chili and Argentina	*1,066,472*
Clarkson Rt Hon. A., Ralston Saul J.	
Official Party, Accompagny delegation	
Foreign Affairs and International Trade	
Lebel J., Beauchamps R., Renault N., Meness-Larocque K.	
Governor General visit to Germany and Bosnia	*714,115*
Clarkson Rt Hon. A., Ralston Saul J.	
Official Party, Accompagny delegation	
Foreign Affairs and International Trade	
Lebel J., Beauchamps R.	
Minister of Foreign Affairs (MINA) to Rome G-8 Foreign ministers meeting	*180,194*
House of Commons	
Manley Hon. J.	
Foreign Affairs and International Trade	
Elston G., Jobin S., Bonser M., Mank R., Manley J., Sloan J., Matrundola T., Johnstone V., Seguin D.	
Minister of Foreign Affairs (MINA) to Costa Rica - General Assembly Organization of American States (OAS)	*6,674*
House of Commons	
Manley Hon. J., Casey B	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Continued*

	$
Foreign Affairs and International Trade	
Meness-Larocque K., Chowdury S., Melnychuck J., Johnstone V., Ouimet D.	
Minister of Foreign Affairs (MINA) to Hanoi - Association of South-East Asian Nations (ASEAN)	*119,581*
House of Commons	
Manley Hon. J.	
Foreign Affairs and International Trade	
Pelletier E., Ouimet D., Heatherington E., Chowdhury S., Guttman T., Mc Callum J., Proulx M.	
Minister of Foreign Affairs (MINA) to Jordan - Human Security Network	*40,497*
House of Commons	
Manley Hon J., Casey B.	
Foreign Affairs and International Trade	
Morse J., Greve T., Sloan J., Johnstone V.	
Minister of International Trade (MINT) to Shanghai - Ministers responsible for Trade - Asia-Pacific Economic Cooperation APEC	*7,487*
House of Commons	
O'Brien P., Lunn G.	
Foreign Affairs and International Trade	
Caron J., Albinati A., Randle W., Stuwart C., Bowman A.	
Industry Canada	
Lasalle C.	
Minister of Foreign Affairs (MINA) to Budapest - North Atlantic Council and Meeting Euro-Atlantic Partnership Council (NAC/EAPC)	*30,349*
House of Commons	
Manley Hon.J.	
Foreign Affairs and International Trade	
Morse J., Ouimet D., Chowdhury S., Meness-Larocque K., Johnstone V.	
Minister of Foreign Affairs (MINA) to London UK - Commonwealth Ministers Action Group (CMAG) (Three meetings)	*112,873*
House of Commons	
Graham Hon. B., Manley Hon J.	
Foreign Affairs and International Trade	
Mulder R., Johnstone V., Pietersam P., Bergeron N., Tasleem J., Macerollo T., Chowdhury S., Leger P., Aggelopoulos C.	
Minister of Foreign Affairs (MINA) to Washington - OSA	*1,014*
House of Commons	
Manley Hon.J.	
Foreign Affairs and International Trade	
Lachance A., Matrundola T., Melnychuck J., Sloan J.	
Minister of Foreign Affairs (MINA) to Bucharest - Organization for Security and Cooperation in Europe (OSCE)	*34,507*
House of Commons	
Manley Hon.J.	
Foreign Affairs and International Trade	
Johnstone V., Chowdhury S., Leger P., Aggelopoulos C.	
Minister of Foreign Affairs (MINA) to New York - Nuclear-Test Ban Treaty	*2,650*
Foreign Affairs and International Trade	
Sinclair J., Hamilton K., Holland U.	
Other	
Rauf T.	
Minister of Foreign Affairs (MINA) to Brussels - North Atlantic Council and Meeting/Euro-Atlantic Partnership Council (NAC/EAPC)	*5,232*
House of Commons	
Graham Hon. B.	
Foreign Affairs and International Trade	
Johnstone V.	
Minister of Foreign Affairs (MINA) to New York - United Nations General Assembly (UNGA) 56th session	*664,216*
House of Commons	
Manley Hon. J., Minna Hon. M.	
Foreign Affairs and International Trade	
Lavertu G., Wright J., Leir M., Lortie P., Gervais-Vidricaire M., Sinclair J., Swords C., Marcerollo T., Léger P., Juma T., Sloan J., Chowdury S., Guttman T., Johnstone V., Lachance A., Gregson S., Norfolk A., Wilcox K., Vézina C., Elston G., McDougall R., Chouinard D., Beaulieu Y., Holland U., Smith T., Dickson B., Taylor P., Snyder R., Mickleburgh N-B., Peart A., Filotas S., Holmes J., Morrill K., Whiting S., Meagher C., Ventura C., Amegan K., Oosterveld V., Adsett, Livermore D., Nicoloff O., Brinkert K., Hanson C., Keeler C., Lévesque V., Senior J., Thoppil J., Yates B., Quick F., Zakhem M.	
Minister for International Co-operation (MINE) to Geneva - UNNCD /COP5 meeting	*9,672*
Foreign Affairs and International Trade	
Racine A.	
Minister of Foreign Affairs (MINA) and Minister of International Trade's (MINT) visit to China Asia-Pacific Economic Cooperation Council (APEC)	*81,632*
House of Commons	
Pettigrew Hon. P., Pagtakhan Hon. R.	
Foreign Affairs and International Trade	
Lessard M., Lemay A., Têtu R., Albinati A.	
Ministerial pairing	*49,645*
House of Commons	
Loubier Y., Grewal G., Robinson S.J., Duncan J., Hubbard C., Lalonde F., Casey B., Obhrai D.	
Ministerial Conference on francophony in Paris	*27,854*
Foreign Affairs and International Trade	
Lessard G., Brunet M., Fortin J., Pelletier E., Guenette R.	
Minister of International Trade (MINT) to Paris OECD Meeting	*24,648*
House of Commons	
Pettigrew Hon. P., Obhrai D.	
Foreign Affairs and International Trade	
Stephenson D., Paul D., Clarke W., Theberge S., Labonte B., Lessard M.	
Minister of International Trade (MINT) visit to Quatar - World Trade Organization (WTO)	*366,920*
House of Commons	
Casey B., Deepak O., Graham Hon. B., Harb M., Hubbard C., Marceau R., Marchi Hon. S., Pettigrew Hon. P., Robinson S., Vanclief Hon. L.	
Foreign Affairs and International Trade	
Edwards J., Collins-Williams T., Albinati A., Stephenson D., Anderson J., Théberge S., Dickson C., Heuchan A., Martin P., Chatterson D., Dunn J., Lemay A., Bohanan B., Lessard M., Guevara M., Messar-Splinter N., Schrock W.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Continued*

	$
Prime Minister's visit to Salt Lake City - 2002 Winter Olympics Games	*4,406*
House of Commons	
Chrétien, Rt Hon. J.	
Privy Council Office/ Prime Minister's Office	
McDonald P.	
Prime Minister's visit to Brussels, Belgium North - Atlantic Treaty Organization (NATO)	*259,412*
House of Commons	
Chrétien Rt Hon. J.	
Privy Council Office/ Prime Minister's Office	
Bazinet É., Cinq-Mars T., Deschambault D., Downe P., Ducros F., Duquette N., Fulton D., Genest P., Hartley B., Laurin A., Laverdure C., Legros G. McLean J., Miller D., Murphy D., Prusakowski T., Séguin B., Simpson A.,	
Foreign Affairs and International Trade	
Dubeau G., Wright J., Chowdhury S., Ouimet, D.	
National Defence	
Dillon C., Dillon H., Haley D., Gracia Dr. M.	
Prime Minister's visit to Veracruz, Mexico - International Forum on Federalism	*142,614*
House of Commons	
Chrétien Rt Hon. J.	
Privy Council Office/ Prime Minister's Office	
Duquette N., Faubert M., Kristal L., Laurin A., MacIntyre J., Menzies G., Prusakowski T.	
Foreign Affairs and International Trade	
Chandler F., Crowe J., Fowler R., Girtel K., Hernandez M., Hudson A., Lachance G., Lachance A., Lemieux P., Lortie M., Nina D., Nussbaum T., Reinecke K., Sheldrake A., Verrière C.	
National Defence	
Archambault P., Lacroix R., Marier D., Monkley S., Sardana Dr. T.,	
Interpreters (PWGSC)	
Sandoz M. E., Etcheverrey G., Del Castillo C., Stevens M.	
Prime Minister's visit to New York - World Trade Center	*117,517*
House of Commons	
Chrétien Rt Hon. J., Hays Hon. D., Clark J., Days S., Duceppe G., Kilger B., McDonough A.	
Privy Council Office/ Prime Minister's Office	
Abellana A., Addison C., Brooman K., Cinq-Mars T., Daigneault M., Ducros F., Éthier J., Faubert M., Fulton D., Hartley B., Laurin A., Laverdure C., Legros G., McLean J., Miller D., Mongeon J., Polk K.	
Prime Minister's visit to Washington, DC - Meeting with President Bush	*21,948*
House of Commons	
Chrétien Rt Hon. J.	
Privy Council Office/ Prime Minister's Office	
Ducros F., Goldenberg E., Gougeon M., Hudyma T., Laurin A., Laverdure C., Miller D., Mongeon J., Murphy D., Prusakowski T.	
Prime Minister's visit to Moscow, Russia - International Olympic Committee (IOC)	*415,628*
House of Commons	
Chrétien Rt Hon. J.	
Privy Council Office/ Prime Minister's Office	
Angelakos C., Bachand C., Cinq-Mars T., Deschambault D., Ducros F., Durocher N., Fulton D., Hartley B., Laurin A., Laverdure C., Laviolette J., Legros G. C., Miller D., Milloy J., Mongeon J., Murphy D., Prusakowski T., Saraiva T., Séguin B., Senecal J., Simpson A.	
Foreign Affairs and International Trade	
Halpin R., Kern M., Portelance R.	
National Defence	
Bélanger M., Gillis R., Loanwhite Dr. C., Sparkes D.	
Public Works and Government Services	
Duval J., Kiriloff N., Saharov I.	
Prime Minister's visit to Stockholm, Sweeden - Canada-European Union Summit (CDA-EU)	*309,527*
House of Commons	
Chrétien Rt Hon. J., Farrah G., Pettigrew Hon. P.	
Privy Council Office/ Prime Minister's Office	
Bachand C., Bertrand J. F., Brooman K., Cinq-Mars T., Deschambault D., Downe P., Ducros F., Duquette N., Éthier J., Fournier S., Genest P., Hartley B., Hudyma T., Laverdure C., Laviolette J., Legros G. C., McLean J., Miller D., Séguin B. P.	
Foreign Affairs and International Trade	
Amb J., Artwright S., Dubeau G., Dubois P., Gowling D., Lessard M., Plunkett D., Renault N., Stothart P.	
National Defence	
Cutler J., Gracia Dr M., Laurin A., Mayes M., Richardson R.	
Prime Minister's visit to Atlanta, Georgia - Team Canada Atlantic	*130,866*
House of Commons	
Chrétien Rt Hon. J., Dion Hon. S., Pettigrew Hon. P., Tobin Hon. B., Thibault Hon. R.	
Privy Council Office/ Prime Minister's Office	
Abellana A., Boyer C., Downe P., Ducros F., Edmons K., Éthier J., Fulton D., Genest P., Hartley B., Laverdure C., Miller D., Murphy D., Pilon T., Spakes P., Tremblay É.	
Foreign Affairs and International Trade	
Johnson D., Lemieux P., Miron C., Plouffe L., Leblanc F., Lessard M., Théberge S.	
National Defence	
Batstone T., Bridges D., Witkowski M.	
Industry Canada	
Bonnell H., Maylor M.	
Minister of State Atlantic Canada Opportunities Agency	
Hills D., Leduc S.	
Public Works and Government Services Canada	
Vacheli M. S., Dandenault R.	
Other	
Krieber J.	
Prime Minister's visit to Dallas and Los Angeles - Team Canada West Mission	*792,474*
House of Commons	
Chrétien Rt Hon. J., Anderson Hon. D., Duhamel Hon. R., Pettigrew Hon. P.	
Privy Council Office/ Prime Minister's Office	
Abellana A., Arial B., Bachand C., Bazinet É., Brooman K., Chahal R., Cinq-Mars T., Deschambault D., Downe P., Ducros F., Duquette N., Éthier J., Fulton D., Genest P., Hair Y., Hartley B., Hasting D., Kristal L., Laverdure C., Legros G. C., MacIntyre J., McDonald P., McLean J., Menzies G., Miller D., Murphy D., Pilon T., Polk K., Séguin B. P., Simpson A., Tremblay É.	
Foreign Affairs and International Trade	
Dubeau G., Lortie M., Nicholson H., Rooney M., Sauvé M., Johnston D., Pagé N., Renault N., Pelletier M.-P., Théberge S., Lessard M.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Continued*

	$
National Defence	
Bromstad J., Cotterhill K., Desgagné S., Emmerson C., Gracia Dr. M., McCaul T., Van Buskick D., Woolsey R.	
Environment	
Mentzelopoulos A., Pak J.	
Minister of Veterans (Western Economic Diversification)	
Christidis G.	
Provincial delegations	
Manitoba	
Doer Hon. G., Eldridge J., MacAulay D., Menzies J.	
British Columbia	
Campbell Hon.G., Dauphinee L., Wilkinson A.	
Saskatchewan	
Calvert Hon. L., Lautermilch Hon. E., Burnett B.	
Alberta	
Klein Hon. R., Dombrosky T., Olsen G.	
Northwest Territories	
Kakfwi Hon. S., Sorensen L., McLeod B.	
Yukon Territory	
Duncan Hon. P., Cunning J.	
Nunavut Territory	
Okalik Hon P., Clark S., Bourgeois A.	
Public Works and Government Services Canada	
Jackson C., Youssef F.	
Prime Minister's visit to New York - United Nations Special session of the General Assembly on Children (postponed costs)	*118,752*
House of Commons	
Chrétien Rt Hon. J.	
Privy Council Office/ Prime Minister's Office	
Edmonds K., Faubert M., MacIntyre J., Mongeon J.	
Foreign Affairs and International Trade	
Tremblay E.	
Prime Minister's visit to New York - Canada Loves New York	*99,419*
House of Commons	
Manley Hon. J.	
Privy Council Office/ Prime Minister's Office	
Angelakos C., Fulton D., Hartley B., Kristal L., Laurin A., Miller D., Mongeon J., Murphy D., Prusakowski T.	
Foreign Affairs and International Trade	
Johnston V.	
Prime Minister's visit to Beirut - Lebanon Francophonie Summit	*147,281*
House of Commons	
Chrétien Rt Hon. J.	
Privy Council Office/ Prime Minister's Office	
MacIntyre J., Prusakowski T., Senecal J.	
Foreign Affairs and International Trade	
Lemieux P.	
Prime Minister's visit to Shanghai, China - Asia-Pacific Economic Cooperation Council (APEC)	*485,334*
House of Commons	
Chrétien Rt Hon. J., Pettigrew Hon. P., Pagtakhan Hon. R., Lunn G., Obhrai D.	
Privy Council Office/ Prime Minister's Office	
Abellana A., Addison C., Brooman K., Cinq-Mars T., Deschambault D., Duquette N., Éthier J., Fulton D., Genest P., Hartley B., Laverdure C., Legros G. C., McDonald P., McLean J., Miller D., Murphy D., Pichette B., Polk K., Saraiva T., Simpson A., Tremblay É.	
Foreign Affairs and International Trade	
Albinati A., Bowman A., Chan V., Dubeau G., Ferritto G., Jutzi B., Kamineni R., Kramer J., Lemay A., Lessard M., McNiven A., Renault N., Sauvé M., Stephenson D., Têtu R., Théberge S., Venner G.	
National Defence	
Castonguay F., Crane A., Savard M., Simchison Dr. B., St-Pierre M.	
Public Works and Government Services Canada	
Duval J., Chen H., Dawrant A., Kondo M., Kiriloff N.	
Prime Minister's visit to Washington, DC - Meeting with President Bush	*21,395*
House of Commons	
Chrétien Rt Hon. J., Manley Hon. J.	
Privy Council Office/ Prime Minister's Office	
Bazinet É., Ducros F., Hartley B., Laverdure C., Legros G., Miller D., Mongeon J., Murphy D., Pilon T., Polk K., Séguin B., Simpson A.	
Foreign Affairs and International Trade	
Hepburn L., Johnstone V.	
Prime Minister's visit to Russia and Germany - Team Canada Trade Mission 2002	*4,681,617*
House of Commons	
Chrétien Rt Hon. J., Pettigrew Hon. P.	
Privy Council Office/ Prime Minister's Office	
Abellana A., Arial B., Bazinet É., Benson I., Bogden J., Breton M., Chahal R., Cinq-Mars T., Daigneault M., Deschambault D., Ducros F., Duquette N., Éthier J., Gendron L., Goldenberg E.S., Gougeon M., Hartley B., Hausser A., Hudyma T., Kristal L., Lahaie P., Laurin A., Laverdure C., Legros G. C., MacIntyre J., McLean J. Menzies G., Miller D., Murphy D., Pilon T., Polk K., Prusakowski T., Saraiva T., Savard M., Séguin B. P., Senecal J., Simpson A., Tremblay É., Wilson T.	
Foreign Affairs and International Trade	
Beauchamp R., D'Aoust M., Dubeau G., Dubois P., Edwards L., Gowling D., Grenier D., Harder P., Harrison A., Leblanc F., Lepage M., Lessard M., Miron C., Nicholson H., Plante N., Rooney M., Sirieix E.	
National Defence	
Bergevin M., Fortier S., Giuliani F., Gracia Dr. M., Harford T., Hearty D., Jesso A., Lupal D., Rauman P., Speck K., Vigneault P.	
Public Works and Government Services Canada	
Adams P., Bagdadi H., Hubert G., Jackson C., Kiriloff N., Mayes L., Osterholz B., Paul T., Sicmienska-Vachali M., Vogt B., Walther B., Youssef F.	
Provincial delegations	
Ontario	
Harris Hon. M., Giorno G., Leduc P.	
Quebec	
Felli G., Gascon M.	
Nova Scotia	
Hamm Hon. J. F., Batherson R., Scott A.	
New Brunswick	
Lord Hon.Bernard and Diane Lord	
Harpelle A., Allain D.	
Manitoba	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Continued*

	$
Doer Hon. G., Eliasson H., Vogt P.	
Prince Edward Island	
Binns Hon. P., McQuaid P., Jelley P.	
Saskatchewan	
Calvert Hon. Lorne and Betty Calvert, Osborne P., Millar J.	
Alberta	
Klein Hon. Ralph and Colleen Klein, Bourdeau G., Davis J.	
Newfoundland and Labrador	
Grimes Hon. Roger and Mary Ann Grimes, Cheeseman J.,	
Tulk Hon. Beaton and Dora Tulk	
Northwest Territories	
Kakfwi Hon. Stephen and Ms Marie Wilson Kakfwi, McLeod B., Embleton M.	
Nova Scotia	
Hamm Hon. J. F., Batherson R., Scott A.	
Yukon	
Duncan Hon. P., Cunning J., Hancock V.	
Nunavut	
Okalik Hon. P., Campbell A., Bourgeois A.	
Other	
Mahovlich Hon. Frank W. (Senate) and Marie Mahovlich	
Prime Minister's visit to Stockholm, Sweeden - Progressive Summit	*326,168*
House of Commons	
Chrétien Rt Hon. J.	
Privy Council Office/ Prime Minister's Office	
Abellana A., Angelakos C., Arial R., Bazinet É., Brooman K., Cinq-Mars T., Deschambault D., Ducros F., Durocher N., Goldenberg E.S., Gougeon M., Hartley B., Hausser A., Lahaie P., Laverdure C., Legros G.C., McDonald P., McLean J., Murphy D., Polk K., Saraiva T., Simpson A., Smith P., Tremblay É.	
Foreign Affairs and International Trade	
Portelance R., Renault N.	
National Defence	
Defreitaf D., Lapensée R., Mann K., Palardy J., Perry K., Smeets J.	
Prime Minister's visit to New York - World Economic Forum (WEF)	*476,647*
House of Commons	
Chrétien Rt Hon. J.	
Privy Council Office/ Prime Minister's Office	
Abellana A., Angelakos C., Brooman K., Fulton D., Genest P., Gougeon M., Hartley B., Kristal L., Lahaie P., Laurin A., Laverdure C., Miller D., Mongeon J., Murphy D., Pilon T., Polk K.	
Foreign Affairs and International Trade	
Hepburn L.	
National Defence	
Bonin M., Mullins S., Whitehead W.	
Prime Minister's visit to Genoa, Italy - G-8 Summit	*890,314*
House of Commons	
Chrétien Rt Hon. J.	
Privy Council Office/ Prime Minister's Office	
Abellana A., Bilodeau J.-F., Bird S., Deschambault D., Downe P., Ducros F., Duquette N., Éthier J., Faubert M., Fulton D., Genest P., Hartley B., Laverdure C., Legros G.C., MacIntyre J., Manganiello G., Miller D., Murphy D., Pilon T., Schryburt C., Schryburt M., Séguin B., Séguin W., Senecal J., Sparkes P., Tremblay É.	
Foreign Affairs and International Trade	
Blandford L., Brown H., Burger N., Court C., Dhillon V., Dubeau G., Emmett B., Fyfe-Fortin M., Gompf J., Graziano C., Hodges T., Jenkins C., Journault C., Klassen J., Lavertu G., Mank R., Martin M., McIntyre G., McNiven A., McRae F., Parvanova I., Pergat L., Portelance R., Schwenger C., Shimizu I., Sinclair D., Smith N., Waddell D., Wright J.	
National Defence	
Ben G., Bourque D., Minifie T., Gracia Dr. M.	
Prime Minister's visit to Monterrey, Mexico - United Nations International Conference on Financing for Development	*366,578*
House of Commons	
Chrétien Rt Hon. J.	
Privy Council Office/ Prime Minister's Office	
Abellana A., Bertrand J.F., Breton M., Brooman K., Deschambault D., Fulton D., Genest P., Hartley B., Johnson S.A., Lahaie P., Laverdure C., Legros G., MacIntyre J., Miller D., Murphy D., Polk K., Rivard M., Séguin B., Senecal J., Tremblay É., Young T.	
Foreign Affairs and International Trade	
Chandler F., Crowe J., Fowler R., Girtel K., Hernandez M., Hudson A., Lachance G., Lachance A., Lemieux P., Lortie M., Nina D., Nussbaum T., Reinecke K., Sheldrake A., Verrière C.	
National Defence	
Archambault P., Lacroix R.J.M., Marier D., Monkley S.W.M., Sardana Dr. TA.	
Public Works and Government Services Canada	
Sandoz M.-E., Etcheverrey G., Del Castillo C., Stevens M.	
Start-up cost and Advance team for the Prime Minister's visit to Morocco, Algeria, Nigeria, South Africa, Mozambique, Ethiopia and Senegal	*996,720*
House of Commons	
Chrétien Rt Hon. J., Augustine J., Bélanger M., Jackson O., Obhrai D.,	
Privy Council Office/ Prime Minister's Office	
Abellana A., Addison C., Anderson M., Bazinet É., Bilodeau J.-F., Breton M., Brooman K., Chahal R., Cinq-Mars T., Daigneault M., Deschambault D., Ducros F., Ethier J., Fournier S., Fulton D., Genest P., Goldenberg E., Gougeon M., Hair Y., Hartley B., Kent B., Knutson I., Kristal L., Lahaie P., Larocque D., Laurin A., Laverdure C., Legros G., MacIntyre J., McLean J., Menzies G., Miller D., Picard A., Pilon T., Proulx A., Prusakowski T., Rivard M., Saraiva T., Séguin B., Senécal J., Simpson A., Tremblay É., Vallé J., Wilson T.	
Canadian International Development Agency	
Hunt P., Wallace S. (TBC)	
Foreign Affairs and International Trade	
Angell D., Blocksidge T., Bloom G., Calderwood P., Couture A., Cyr G., Dubeau G., Edwards, High Commissioner Lucie and Mr. Tom Roach., Elliot S., Fowler R., Franci T., Gallant B. and Lise Garner K., Henry D., Hopton R. and Karen Kemp M., Keogan E., Lachance A.,	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

	$
Lebel J., Mill L., Nicholson H., Niekerk L., Noko I., Nussbaum T., Perron A., Portelance R., Racine A., Renault N., Roue J., Sauve M., Spannenberg J., Spoerel C., Yiptong V.	
National Defence	
Auffret S., Baker B.J., Bradley B., Cappelle T., Coley J.S., Drolet P., Fauteux Cpl. S., Forest Cpl. M., Gibbenchuck N., Hawes C., Lupien Sgt. F., Monk Mcpl G., Pierce Cpl J., Scott Mcpl S., Slaunwhite Dr. C., Wakelin J., Yeo D.	
Prime Minister's visit to Coolum, Australia - Commonwealth Heads of Government Meeting (CHOGM)	*609,837*
House of Commons	
Chrétien Rt Hon. J.	
Privy Council Office/ Prime Minister's Office	
Bazinet E., Castleton K., Duquette N., Éthier J., Fulton D., Genest P., Hartley B., Laurin A., Laverdure C., MacIntyre J., Miller D., Mongeon J., Murphy D., Pilon T., Polk K., Proulx A., Prusakowski T., Savard M.	
National Defence	
Gracia Dr. M.	
Secretary of State Latin America - Presidential inauguration in Nicaragua	*2,613*
House of Commons	
Chrétien Rt Hon. J., Kilgour Hon. D., Papry B.	
Foreign Affairs and International Trade	
Ruzskowski J-P.	
Secretary of State Latin America to Lima Peru - Special session of Organization of American States (OAS)	*12,945*
House of Commons	
Kilgour Hon. D.	
Foreign Affairs and International Trade	
Wielgosz R., Thibault Y.	
Secretary of State Latin America - Interamerican Board of Agriculture	*4,515*
House of Commons	
Kilgour Hon. D., Rocheleau Y	
Foreign Affairs and International Trade	
Ruszkowski J-P., Bedard S.	
Secretary of State Latin America - Inauguration of President of Peru	*3,942*
House of Commons	
Bakopanos E., Kilgour Hon D.	
Foreign Affairs and International Trade	
Ruzskowski J-P.	
Start-up cost and advance team for the Prime Minister's visit to New York East-West Institute ceremony	*1,054*
Foreign Affairs and International Trade	
Heplburn L.	
Privy Council Office/ Prime Minister's Office	
Hudyma T., Mongeon J.	
Start-up cost and advance team pre advance for the Prime Minister's visit to Mexico Los Cobos APEC 2002	*10,500*
Foreign Affairs and International Trade	
Lemieux P.	
Start-up cost and advance team for the Prime Minister's visit to Spain - Canada European Union (CDA-EU) Summit	*21,705*
Privy Council Office/ Prime Minister's Office	
Menzies G., Legros G.	
Foreign Affairs and International Trade	
Beauchamps R.	
Start-up cost and advance team pre advance for the Prime Minister's visit to Prague, Tchek Republic - NATO Summit	*63,047*
Foreign Affairs and International Trade	
Lemieux P.	
United Nation Conference Illicit Trade in Small Arms in New York	*56,850*
House of Commons	
Pagtakhan Hon. R.	
Foreign Affairs and International Trade	
Meyer P., Sinclair J., McDougall R., Chouinard D., Viveash D., Beaulieu Y., Nina D.	
Canadian International Development Agency	
Dallaire Gen. R.	
United Nations Commission on Human Rights 57th session	*79,525*
Foreign Affairs and International Trade	
Gervais-Vidricaire M., Dion A., Buck K., Lord W., Chatsis D., Ventura C., Ruecker K., Steffen S., Hibbard S., Tellier A., Von Kaufmann J., Maillé B., Kapellas A., Ninna D.	
United Nations Commission on Human Rights 58th session	*48,698*
Foreign Affairs and International Trade	
Gervais-Vidricaire M., Gregson S., Lord W., Le Bars R., Norfolk A., Siminowski C., Vézina C., Von Kaufmann J., Yates B., Gill M., Jorge M., Ventura C., Hickman H., Giroux M.	

Human Resources Development

COMPENSATION PAYMENTS AND ADMINISTRATION EXPENSES(1)

Details	Compensation payments(2)	Administration expenses(3)	Total payments
	$	$	$
Department			
Newfoundland and Labrador	1,967,140	424,014	2,391,154
Prince Edward Island	559,647	109,264	668,911
Nova Scotia—Federal	4,677,024	772,548	5,449,572
Nova Scotia—Cape Breton Development Corporation (CBDC)	11,337,775	1,479,492	12,817,267
Nova Scotia—CBDC (Section 9a)	4,257,658	546,906	4,804,564
Nova Scotia—Old silicosis	388,110	82,233	470,343
New Brunswick	1,929,657	481,868	2,411,525
Quebec	13,320,279	4,179,219	17,499,498
Ontario	34,490,828	8,778,335	43,269,163
Manitoba	2,010,198	637,744	2,647,942
Saskatchewan	2,193,903	752,994	2,946,897
Alberta	8,394,633	978,816	9,373,449
British Columbia	7,674,285	2,132,169	9,806,454
Payments respecting locally engaged employees outside Canada	355,155		355,155
Claim cost payment of additional expenses where employee's death other than the employment place	690		690
Claim cost payment in respect of *Merchant Seamen Compensation Act*	5,525		5,525
Payment of residual amount to a claimant (from a 3rd party settlement) under the *Government Employee Compensation Act*	3,539,380		3,539,380
Salary recovered and returned to other Government departments (subrogation cases)	337,347		337,347
Legal, medical, professional expenses (subrogation cases)	220,466		220,466
Penitentiary inmates compensation	1,090		1,090
	97,660,790	21,355,602	119,016,392
Less: recoveries			
Claim and administration expenses recovered from Crown agencies	38,433,976	9,857,064	48,291,040
Claim and administration expenses recovered from other Government departments	13,576,022	2,758,529	16,334,551
Claim and administration expenses recovered from the EI account	765,833	153,167	919,000
Claims expenses recovered from responsible third parties (subrogation)	4,391,530		4,391,530
	57,167,361	12,768,760	69,936,121
Net expenditures	40,493,429	8,586,842	49,080,271

(1) These payments and expenses are charged to a statutory spending authority called "Payments of compensation respecting Government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)".

(2) Includes the net payments of compensation respecting:
(a) Government employees *(Government Employees Compensation Act)*;
(b) merchant seamen (*Merchant Seamen Compensation Act*); and,
(c) employees of mines now operated by Cape Breton Development Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

(3) Represents the federal Government's net share of administration expenses of provincial boards.
The claims of federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal Government.
Claims of employees resident in the Northwest Territories and Nunavut are processed by the Workers' Compensation Board of Alberta.

Parliament
The Senate

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 2001-2002

Honourable Members of The Senate	Sessional allowance[2]	Travel expenses	Research assistance, staff and other expenses
	$	$	$
Adams W, NWT	114,675	107,353	80,990
Andreychuk R, Sask	114,675	53,645	63,089
Committee Chairman	8,617		
Committee Deputy Chaiman	5,400		
Angus W D, Que	114,675	42,237	85,521
Atkins N K, Ont	114,675	79,614	117,149
Committee Deputy Chaiman	2,518		
Austin J, BC	114,675	128,660	73,889
Committee Chairman	10,375		
Bacon L, Que	114,675	30,989	96,583
Committee Chairman	10,375		
Baker G, Nfld	1,716	2,950	
Banks T, Alta	114,675	74,522	103,597
Beaudoin G A, Que	114,675	15,451	112,917
Committee Deputy Chairman	5,414		
Berntson E A, Sask [1]		17,276	
Biron M, Que	52,342	12,343	38,217
Bolduc R, Que	114,675	37,521	50,700
Bryden J G, NB	114,675	46,094	78,481
Buchanan J M, NS	114,675	89,594	85,357
Callbeck C, PEI	114,675	40,891	106,649
Carney P, BC	114,675	71,238	112,447
Carstairs S, Man	114,675	106,908	69,206
Chalifoux T, Alta	114,675	130,028	112,713
Committee Chairman	10,375		
Christensen I, Yukon	114,675	54,258	95,589
Cochrane E, Nfld	114,675	101,389	82,962
Cohen E J, NB [1]	41,454	19,160	26,395
Comeau G J, NS	114,675	81,259	76,382
Committee Chairman	10,422		
Cook J, Nfld	114,675	62,721	66,987
Committee Deputy Chairman	5,429		
Cools A C, Ont	114,675	46,320	121,742
Committee Deputy Chairman	356		
Corbin E G, NB	114,675	24,687	108,681
Cordy J, NS	114,675	118,695	94,442
Day J A, NB	52,342	39,603	72,074
De Bané P, Que	114,675	34,060	125,128
Deware M M, NB [1]	46,316	26,827	25,309
Opposition Whip	2,213		
Committee Deputy Chairman	2,252		
Di Nino C, Ont	114,675	38,955	100,702
Doody C W, Nfld	114,675	60,211	61,354
Duhamel R J, Man	22,596	14,521	49,873
Eyton J T, Ont	114,675	54,037	103,951
Fairbairn J, Alta	114,675	138,949	114,777
Ferretti Barth M, Que	114,675	31,070	109,803
Finestone S, Que [1]	95,798	37,912	102,559
Committee Deputy Chairman	7,898		
Finnerty I, Ont	114,675	34,891	98,756
Committee Deputy Chairman	4,889		
Fitzpatrick D R, BC	114,675	156,056	126,200
Forrestall J M, NS	114,675	104,324	124,092
Committee Deputy Chairman	7,174		
Fraser J T, Que	114,675	31,987	56,170
Committee Deputy Chairman	525		
Furey G, Nfld	114,675	144,716	80,637
Gauthier J-R, Ont	114,675	7,461	72,676
Gill A, Que	114,675	76,527	118,782
Grafstein J S, Ont	114,675	53,055	82,858
Graham A B, NS	114,675	77,987	115,271
Gustafson L J, Sask	114,675	89,426	67,563
Committee Deputy Chairman	10,348		
Hays D P, Alta	114,675	118,253	114,775
Speaker of the Senate	47,315		
Deputy Leader of the Government	894		
Hervieux-Payette C, Que	114,675	25,703	124,674
Committee Chairman	9,865		
Hubley E, PEI	108,536	99,200	107,663
Jaffer M, BC	85,120	155,749	123,071
Johnson J, Man	114,675	86,278	125,429
Committee Deputy Chairman	5,414		
Joyal S, Que	114,675	37,044	166,317
Kelleher J F, Ont	114,675	42,544	98,773
Kenny C, Ont	114,675	54,974	124,966
Committee Chairman	8,389		
Keon W J, Ont	114,675	22,120	108,553
Kinsella N A, NB	114,675	65,159	110,948
Deputy Leader of the Opposition	21,275		
Kirby M, NS	114,675	61,637	114,687
Committee Chairman	10,375		
Kolber L E, Que	114,675	19,252	131,788
Committee Chairman	10,375		
Kroft R H, Man	114,675	54,419	74,610
Committee Chairman	10,348		
Lapierre L, Ont	85,120	50,957	124,564
Lapointe J, Que	85,120	24,350	97,656
Lavigne R, Que	1,716		
Lavoie-Roux T, Que [1]		108	
Lawson E M, BC	114,675	96,712	74,917
Lebreton M, Ont	114,675	58,040	120,237
Committee Deputy Chairman	5,414		
Léger V, NB	85,120	26,070	68,142

Parliament
The Senate

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 2001-2002—*Concluded*

Honourable Members of The Senate	Sessional allowance(2)	Travel expenses	Research assistance, staff and other expenses
	$	$	$
Losier-Cool R-M, NB	114,675	92,683	124,498
Speaker Pro Tempore	20,975		
Lynch-Staunton J, Que	114,675	16,490	64,898
Leader of the Opposition	31,175		
Maheu S, Que	114,675	31,475	83,579
Committee Chairman	9,865		
Mahovlich F W, Ont	114,675	50,135	86,007
Meighen M A, Ont	114,675	64,320	98,866
Mercier L, Que	46,888	10,327	59,050
Government Whip	3,711		
Committee Chairman	4,793		
Milne L, Ont	114,675	52,223	93,338
Committee Chairman	10,375		
Molgat G L, Man (1)	5,517	3,841	
Speaker of the Senate	410		
Moore W P, NS	114,675	72,337	81,402
Morin Y, Que	108,536	40,234	112,522
Murray L, Ont	114,675	59,451	79,633
Committee Chairman	10,375		
Nolin P C, Que	114,675	32,753	131,275
Oliver D H, NS	114,675	115,605	119,014
Committee Deputy Chairman	2,613		
Pearson L, Ont	114,675	27,778	127,175
Pépin L, Que	114,675	49,466	131,263
Perrault R J, BC (1)		2,032	
Phalen G A, NS	52,342	69,161	38,207
Pitfield P M, Ont	114,675		50,706
Poulin M-P, Ont	114,675	38,811	119,238
Poy V, Ont	114,675	98,682	98,624
Prud'homme M, Que	114,675	17,056	103,046
Rivest J-C, Que	114,675	16,931	76,384
Robertson B M, NB	114,675	66,351	90,838
Robichaud F, NB	114,675	54,556	77,408
Deputy Leader of the Government	38,594		
Robichaud L J, NB (1)		8,559	
Roche D, Alta	114,675	132,803	113,816
Rompkey W, Nfld	114,675	119,078	116,417
Government Whip	5,327		
Committee Chairman	4,987		
Rossiter E, PEI	114,675	40,813	99,543
Setlakwe R, Que	114,675	43,625	99,650
Sibbeston N, NWT	114,675	191,340	129,247
Simard J-M, NB (1)	34,875	9,142	14,337
Sparrow H O, Sask	114,675	81,171	98,856
Spivak M, Man	114,675	88,209	114,808
Committee Deputy Chairman	5,400		
St. Germain G, BC	114,675	113,686	115,537
Stollery P, Ont	114,675	54,964	132,600
Committee Chairman	10,348		
Stratton T R, Man	114,675	101,861	131,185
Opposition Whip	3,662		
Committee Deputy Chairman	8,014		
Taylor N, Alta	114,675	123,432	92,441
Committee Chairman	10,348		
Tkachuk D, Sask	114,675	153,829	125,296
Committee Deputy Chairman	5,415		
Tunney J, Ont	108,536	29,151	64,651
Watt C, Que	114,675	86,493	92,325
Wiebe J E, Sask	114,675	91,948	94,066
Committee Deputy Chairman	5,400		
Wilson L M, Ont	114,675	31,969	103,291
Total	11,293,396	6,531,724	9,666,023

---

(1) Senators who have either resigned, retired, or died during fiscal year 2001-2002 or during the last quarter of the preceding fiscal year.

(2) Bill C-28, assented to on June 14, 2001, amended the allowances and salaries paid to Members of Parliament retroactive to January 1, 2001.

Parliament
House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND OF TRAVEL EXPENSES PAID IN 2001-2002

Member of the House of Commons	Sessional allowances(1)	Travel expenses(2)
	$	$
Abbott J	140,225	130,819
Ablonczy D	140,225	88,424
Adams WP	140,225	48,511
Alcock R	140,225	120,145
Allard CM	140,225	41,715
Anders R	140,225	83,064
Anderson Hon D	140,225	104,489
Anderson DL	140,225	82,928
Assad M	140,225	21,375
Assadourian S	140,225	65,964
Asselin G	140,225	79,504
Augustine J	140,225	45,450
Bachand A	140,225	64,508
Bachand C	140,225	32,751
Bagnell L	138,925	107,558
Bailey R	140,225	103,319
Baker Hon G	136,452	194,887
Bakopanos E	140,225	45,973
Allowance as Assistant Deputy Chairperson of Committees ot the Whole House	13,692	
Barnes S	140,225	81,196
Beaumier C	140,225	47,140
Bélair R	138,925	102,986
Allowance as Deputy Chairperson of Committees of the Whole House	13,692	
Bélanger M	140,225	39,694
Bellehumeur M	140,225	75,010
Bellemare E	140,225	15,064
Bennett C	140,225	88,893
Benoit L	140,225	93,737
Bergeron S	140,225	37,985
Allowance as Chief Other Opposition Party Whip	3,762	
Bertrand R	140,225	71,485
Bevilacqua Hon M	140,225	83,035
Bigras B	140,225	30,628
Binet G	140,225	72,250
Blaikie WA	140,225	142,057
Allowance as Other Opposition Party House Leader	13,925	
Blondin-Andrew Hon E	138,400	265,984
Bonin R	140,225	44,537
Bonwick P	140,225	66,008
Borotsik R	140,225	100,762
Allowance as Chief Other Opposition Party Whip	4,743	
Boudria Hon D	140,225	30,377
Bourgeois D	140,225	26,674
Bradshaw Hon C	140,225	52,631
Breitkreuz G	140,225	116,336
Allowance as Deputy Official Opposition Whip	7,588	
Allowance as Chief Official Opposition Whip	5,140	
Brien P	140,225	103,651
Allowance as Chief Other Opposition Party Whip	5,938	
Brison S	140,225	118,482
Brown MAB	140,225	44,625
Bryden J	140,225	86,350
Bulte S	140,225	61,052
Burton A	138,925	88,222
Byrne Hon G	138,925	147,345
Caccia Hon CL	140,225	42,096
Cadman C	140,225	90,790
Calder MJ	140,225	91,369
Cannis J	140,225	48,810
Caplan Hon E	140,225	64,492
Cardin S	140,225	42,137
Carignan JG	140,225	47,423
Carroll A	140,225	57,666
Casey B	140,225	106,919
Casson R	140,225	113,850
Castonguay J	140,225	59,205
Catterall M	140,225	10,725
Allowance as Chief Government Whip	25,854	
Cauchon Hon M	140,225	5,218
Chamberlain B	140,225	55,828
Charbonneau Y	140,225	32,534
Chatters D	138,925	118,485
Chrétien Rt Hon J	140,225	10,886
Clark Rt Hon J	69,250	127,878
Expense Allowance	*22,825*	
Allowance as Leader Other Opposition Party	31,650	
Coderre Hon D	140,225	13,744
Collenette Hon D	140,225	9,888
Comartin J	140,225	85,858
Comuzzi J	138,925	87,170
Copps Hon SM	140,225	55,844
Cotler I	140,225	40,506
Crête P	140,225	75,722
Cullen R	140,225	64,305
Cummins JM	140,225	123,287
Cuzner R	140,225	124,759
Dalphond-Guiral M	140,225	27,525
Davies E	140,225	140,105

Parliament
House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND OF TRAVEL EXPENSES PAID IN 2001-2002—*Continued*

Member of the House of Commons	Sessional allowances[1]	Travel expenses[2]
	$	$
Day S	140,225	160,924
Allowance as Leader of the Official Opposition	45,938	
Desjarlais B	138,925	139,405
Desrochers O	140,225	96,161
DeVillers Hon P	140,225	45,204
Dhaliwal Hon H	140,225	141,102
Dion Hon S	140,225	24,473
Discepola N	140,225	29,601
Doyle N	140,225	134,596
Allowance as Chief Other Opposition Party Whip	74	
Dromisky SP	140,225	100,735
Drouin Hon C	140,225	42,809
Dubé A	140,225	52,853
Duceppe G	140,225	25,743
Allowance as Leader Other Opposition Party	47,875	
Duhamel Hon RJ	112,320	58,675
Duncan J	138,925	120,258
Duplain C	140,225	65,796
Easter W	140,225	141,151
Eggleton Hon AC	140,225	41,532
Elley R	140,225	120,801
Epp MK	140,225	56,591
Eyking M	140,225	141,039
Farrah G	140,225	163,428
Finlay J	140,225	76,333
Fitzpatrick B	140,225	78,601
Folco R	140,225	42,541
Fontana JF	140,225	77,204
Forseth P	140,225	128,361
Fournier G	138,925	119,782
Fry Hon H	140,225	149,388
Gagliano Hon A	112,320	23,252
Gagnon C	140,225	41,198
Gagnon M	140,225	76,377
Gallant C	140,225	66,047
Gallaway R	140,225	77,032
Gauthier M	140,225	76,904
Allowance as Other Opposition Party House Leader	13,925	
Girard Bujold J	140,225	58,615
Godfrey JF	140,225	62,914
Godin Y	140,225	100,812
Allowance as Chief Other Opposition Party Whip	9,700	
Goldring P	140,225	83,244
Goodale Hon RE	140,225	59,770
Gouk JW	140,225	167,507
Graham Hon B	140,225	59,813
Gray Rt Hon H	112,320	32,821
Grewal G	140,225	93,383
Grey DC	140,225	128,044
Grose IB	140,225	45,058
Guarnieri A	140,225	51,212
Guay M	140,225	57,622
Guimond M	140,225	75,684
Hanger A	140,225	111,699
Harb M	140,225	25,230
Harris RM	138,925	136,659
Allowance as Chief Official Opposition Whip	17,167	
Harvard J	140,225	112,854
Harvey A	140,225	52,921
Hearn L	140,225	145,241
Herron J	140,225	111,022
Hill G	140,225	148,892
Hill J	138,925	130,053
Allowance as Chief Other Opposition Party Whip	4,883	
Hilstrom H	140,225	107,497
Hinton B	140,225	133,081
Hubbard C	140,225	63,630
Ianno T	140,225	79,978
Jackson O	140,225	80,082
Jaffer R	140,225	81,251
Jennings M	140,225	48,759
Johnston FD	140,225	97,292
Jordan J	140,225	23,139
Karetak-Lindell N	138,400	138,837
Karygiannis J	140,225	29,970
Keddy G	140,225	109,447
Kenney JT	140,225	106,898
Keyes SJ	140,225	73,982
Kilger B	140,225	58,509
Allowance as Deputy Speaker and Chairperson of Committees of the Whole House	33,540	
Kilgour Hon DW	140,225	59,768
Knutson Hon TG	140,225	78,915
Kraft Sloan KM	140,225	46,566
Laframboise M	140,225	68,832
Laliberte R	138,925	263,159
Lalonde F	140,225	31,516
Lanctôt R	140,225	73,672
Lastewka W	140,225	56,730
Lavigne R	137,752	38,841
Lebel G	140,225	57,320
LeBlanc D	140,225	121,483
Lee D	140,225	44,228
Leung S	140,225	109,188
Lill WE	140,225	70,406
Lincoln C	140,225	25,509
Longfield J	140,225	58,802
Loubier Y	140,225	73,893
Lunn GV	140,225	143,701
Lunney J	140,225	123,778
MacAulay Hon L	140,225	139,385

Parliament
House of Commons
STATEMENT OF SESSIONAL ALLOWANCES AND OF TRAVEL EXPENSES PAID IN 2001-2002—*Continued*

Member of the House of Commons	Sessional allowances(1)	Travel expenses(2)
	$	$
MacKay PG	140,225	96,958
Allowance as Other Opposition Party House Leader	13,795	
Macklin P	140,225	67,489
Mahoney SW	140,225	72,183
Malhi G	140,225	53,307
Maloney JD	140,225	68,840
Manley Hon JP	140,225	9,073
Manning P	118,325	69,841
Marceau R	140,225	64,508
Marcil S	140,225	45,177
Mark IM	140,225	166,283
Marleau Hon D	140,225	57,795
Martin K	140,225	58,388
Martin Hon P	140,225	[illegible],623
Martin PD	140,225	127,914
Matthews WB	138,925	199,430
Mayfield P	138,925	101,805
McCallum Hon J	140,225	74,899
McCormick L	140,225	78,200
McDonough A	140,225	117,621
Allowance as Leader Other Opposition Party	47,875	
McGuire J	140,225	90,091
McKay J	140,225	72,257
McLellan Hon A	140,225	101,836
McNally GH	140,225	181,550
McTeague D	140,225	67,246
Ménard R	140,225	19,104
Meredith V	140,225	136,626
Merrifield R	138,925	114,558
Milliken Hon P	140,225	18,661
Allowance as Deputy Speaker and Chairperson of Committees of the Whole House	324	
Allowance as Speaker of the House of Commons	64,450	
Mills B	140,225	119,323
Mills D	140,225	69,464
Minna Hon M	140,225	57,532
Mitchell Hon A	140,225	62,218
Moore J	140,225	130,510
Murphy S	140,225	93,536
Myers LA	140,225	110,315
Nault Hon RD	138,925	139,985
Neville A	140,225	95,143
Normand Hon G	140,225	85,992
Nystrom Hon L	140,225	101,714
O'Brien L	138,925	269,649
O'Brien PW	140,225	82,461
O'Reilly J	140,225	58,670
Obhrai D	140,225	80,699
Owen Hon S	140,225	182,901
Pagtakhan Hon R	140,225	76,819
Pallister B	140,225	100,824
Pankiw J	140,225	159,985
Paquette P	140,225	39,722
Paradis Hon D	140,225	44,960
Parrish C	140,225	37,223
Patry B	140,225	33,435
Penson C	138,925	100,662
Peric J	140,225	52,363
Perron GA	140,225	42,339
Peschisolido J	140,225	166,674
Peterson Hon J	140,225	53,439
Pettigrew Hon P	140,225	30,125
Phinney EL	140,225	52,724
Picard P	140,225	48,714
Pickard RW	140,225	73,543
Pillitteri G	140,225	51,883
Plamondon L	140,225	81,479
Pratt D	140,225	19,608
Price D	140,225	59,557
Proctor JR	140,225	78,148
Proulx M	140,225	13,409
Provenzano CF	140,225	92,585
Rajotte J	140,225	100,106
Redman K	140,225	72,036
Reed JAA	140,225	58,524
Regan GP	140,225	108,896
Reid S	140,225	28,996
Reynolds J	140,225	192,198
Allowance as Chief Official Opposition Whip	3,893	
Allowance as Official Opposition House Leader	20,650	
Allowance as Leader of the Official Opposition	19,137	
Richardson J	140,225	56,213
Ritz G	140,225	161,063
Allowance as Deputy Official Opposition Whip	2,022	
Robillard Hon L	140,225	6,123
Robinson SJ	140,225	169,674
Rocheleau Y	140,225	39,266
Rock Hon A	140,225	78,738
Roy JY	140,225	93,321
Saada J	140,225	40,958
Allowance as Deputy Government Whip	9,655	
Sauvageau B	140,225	55,556
Savoy A	140,225	94,076
Scherrer H	140,225	51,457
Schmidt W	140,225	90,111
Scott Hon A	140,225	68,121
Serré B	138,925	95,685
Sgro J	140,225	65,506
Shepherd A	140,225	48,769

Parliament
House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND OF TRAVEL EXPENSES PAID IN 2001-2002—*Concluded*

Member of the House of Commons	Sessional allowances[1]	Travel expenses[2]
	$	$
Skelton C	140,225	98,144
Solberg M	140,225	153,675
Sorenson K	140,225	110,936
Speller RS	140,225	125,675
Spencer L	140,225	78,332
St. Denis B	138,925	109,442
St-Hilaire C	140,225	54,460
St-Jacques D	140,225	51,049
St-Julien G	138,925	157,258
Steckle P	140,225	96,813
Stewart Hon J	140,225	55,043
Stinson D	140,225	141,044
Stoffer P	140,225	72,983
Strahl C	140,225	153,412
Allowance as Official Opposition House Leader	3,812	
Szabo P	140,225	60,886
Telegdi A	140,225	49,813
Thibault Hon R	140,225	72,714
Thibeault Y	140,225	30,648
Thompson G	140,225	108,636
Thompson M	140,225	138,228
Tirabassi T	140,225	62,733
Tobin Hon B	114,905	106,477
Toews V	140,225	101,741
Tonks A	140,225	82,560
Torsney P	140,225	44,876
Tremblay S.	140,225	69,051
Tremblay ST	140,225	60,040
Ur RM	140,225	67,977
Valeri T	140,225	54,241
Vanclief Hon L	140,225	70,718
Vellacott M	140,225	121,830
Venne P	140,225	42,219
Volpe J	140,225	55,127
Wappel TW	140,225	68,732
Wasylycia-Leis J	140,225	80,153
Wayne E	140,225	70,185
Whelan Hon S	140,225	93,764
White R	140,225	160,477
Allowance as Official Opposition House Leader	9,434	
White T	140,225	127,802
Wilfert B	140,225	95,460
Williams J	140,225	115,291
Wood RE	140,225	61,334
Yelich L	140,225	158,276
Former Members[3]		171,259
Total	42,485,577	25,154,117

---

[1] Bill C-28, assented to on June 14, 2001, amended the allowances and salaries paid to Members of Parliament retroactive to January 1, 2001. The provisions that applied before the adoption of Bill C-28 continue to apply to any Member who failed to make an election to subscribe to the new positions.

[2] This column excludes:

- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 12 of this volume entitled "Travel expenses of ministers and parliamentary secretaries";
- the travel expenses of Members serving on various parliamentary committees;
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Foreign Affairs and International Trade - Travel expenses for Canadian representation at international conferences and meetings".

[3] Removal, winding-up, resettlement and other expenses.

Parliament
House of Commons
SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 2001-2002

Name	Parliamentary Secretary to the	Amount
		$
Assad M	Minister of Citizenship and Immigration December 22, 2000 to September 11, 2002	13,825
Bellemare E	Minister for International Cooperation December 22, 2000 to September 11, 2001	6,418
Bulte S	Minister of Canadian Heritage December 22, 2000 to September 11, 2002	13,825
Cannis J	Minister of Industry December 22, 2000 to September 11, 2001	6,418
Carroll A	Minister of Foreign Affairs September 12, 2001 to September 11, 2002	7,407
Castonguay J	Minister of Health September 12, 2001 to September 11, 2002	7,407
Charbonneau Y	Minister of Health December 22, 2000 to September 11, 2001	6,418
Cullen R	Minister of Finance December 22, 2000 to September 11, 2001	6,418
Drouin Hon C	Minister of Industry September 12, 2001 to January 14, 2002	4,562
Farrah G	Minister of Fisheries and Oceans September 12, 2001 to September 11, 2002	7,407
Finlay J	Minister of Indian Affairs and Northern Development December 22, 2000 to September 11, 2002	13,825
Folco R	Minister of Human Resources Development December 22, 2000 to September 11, 2002	13,825
Harvey A	Minister of Transport September 12, 2001 to September 11, 2002	7,407
Jennings M	Minister for International Cooperation September 12, 2001 to September 11, 2002	7,407
Jordan J	Prime Minister December 22, 2000 to September 11, 2002	13,825
Lee D	Leader of the Government in the House of Commons December 22, 2000 to September 11, 2001	6,418
Leung S	Minister of National Revenue December 22, 2000 to September 11, 2002	13,825
Longfield J	Minister of Labour December 22, 2000 to September 11, 2001	6,418
Macklin P	Minister of Justice and Attorney General of Canada February 18, 2002 to September 11, 2002	1,555
Malhi G	Minister of Labour September 12, 2001 to September 11, 2002	7,407
Maloney JD	Minister of Justice and Attorney General of Canada December 22, 2000 to September 11, 2001	6,418
Marcil S	Minister of Industry February 18, 2002 to September 11, 2002	1,555
Matthews WB	President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs December 22, 2000 to September 11, 2002	13,825
McCallum Hon J	Minister of Finance September 12, 2001 to January 14, 2002	4,562
McCormick L	Minister of Agriculture and Agri-Food December 22, 2000 to September 11, 2002	13,825
Myers LA	Solicitor General of Canada December 22, 2000 to September 11, 2002	13,825
O'Brien L	Minister of Fisheries and Oceans December 22, 2000 to September 11, 2001	6,418
O'Brien PW	Minister for International Trade December 22, 2000 to September 11, 2002	13,825
O'Reilly J	Minister of National Defence December 22, 2000 to September 11, 2002	13,825
Owen Hon S	Minister of Justice and Attorney General of Canada September 12, 2001 to January 14, 2002	4,562
Paradis Hon D	Minister of Foreign Affairs December 22, 2000 to September 11, 2001	6,418
Provenzano CF	Minister of Veterans Affairs December 22, 2000 to September 11, 2002	13,825
Redman K	Minister of the Environment December 22, 2000 to September 11, 2002	13,825
Regan GP	Leader of the Government in the House of Commons September 12, 2001 to September 11, 2002	7,407
Serré B	Minister of Natural Resources and Minister responsible for the Canadian Wheat Board December 22, 2000 to September 11, 2002	13,825
Shepherd A	President of the Treasury Board and Minister responsible for Infrastructure December 22, 2000 to September 11, 2002	13,825
St. Denis B	Minister of Transport December 22, 2000 to September 11, 2001	6,418
Szabo P	Minister of Public Works and Government Services December 22, 2000 to September 11, 2002	13,825
Wilfert B	Minister of Finance February 18, 2002 to September 11, 2002	1,555
	Total	355,580

Parliament
House of Commons
SALARIES OF COMMITTEE CHAIRPERSONS AND VICE-CHAIRPERSONS PAID IN 2001-2002

Name	Chairperson or Vice-chairperson of Standing Committee on	Amount
		$
Abbott J	Canadian Heritage — Vice-chairperson From October 04, 2001	2,410
Adams WP	Procedure and House Affairs — Chairperson From September 27, 2001	4,804
	Human Resources Development and Status of Persons with Disabilities — Chairperson From February 20, 2001 to September 26, 2001	5,598
Alcock R	Health — Vice-chairperson From October 02, 2001	2,437
Assadourian S	Fisheries and Oceans — Vice-chairperson From February 28, 2001 to September 27, 2001	2,823
Augustine J	Foreign Affairs and International Trade — Vice-chairperson From October 02, 2001 to February 18, 2002	1,883
	Foreign Affairs and International Trade — Chairperson From February 19, 2002	1,063
Barnes S	Finance — Chairperson From February 19, 2002	1,063
Beaumier C	Foreign Affairs and International Trade — Vice-chairperson From February 20, 2001 to September 27, 2001	2,938
Bélanger M	Official Languages — Chairperson From March 13, 2001	9,865
Benoit L	National Defence and Veterans Affairs — Vice-chairperson From October 02, 2001	2,437
Bevilacqua Hon M	Finance — Chairperson From February 19, 2001 to January 14, 2002	8,433
Bonin R	Aboriginal Affairs, Northern Development and Natural Resources — Chairperson From October 04, 2001	4,624
Breitkreuz G	Procedure and House Affairs — Vice-chairperson From February 05, 2002	758
Brison S	Finance — Vice-chairperson From February 19, 2001 to September 27, 2001	2,952
Brown MAB	Health — Chairperson From February 22, 2001	10,348
Caccia Hon CL	Environment and Sustainable Development — Chairperson From February 22, 2001	10,348
Cadman C	Justice and Human Rights — Vice-chairperson From February 21, 2001	5,414
Calder MJ	Agriculture and Agri-Food — Vice-chairperson From February 19, 2001	5,443
Cummins JM	Fisheries and Oceans — Vice-chairperson From October 03, 2001	2,424
Discepola N	Finance — Vice-chairperson From February 19, 2001	5,443
Duncan J	Fisheries and Oceans — Vice-chairperson From February 15, 2001 to September 27, 2001	3,009
Easter W	Fisheries and Oceans — Chairperson From February 28, 2001	10,185
Epp MK	Finance — Vice-chairperson From October 01, 2001	2,450
Fontana JF	Citizenship and Immigration — Chairperson From February 20, 2001	10,402
Forseth P	Citizenship and Immigration — Vice-chairperson From October 02, 2001	2,437
Gallant C	Canadian Heritage — Vice-chairperson From February 20, 2001 to September 27, 2001	2,938
Godfrey JF	Aboriginal Affairs, Northern Development and Natural Resources — Vice-chairperson From February 20, 2001 to September 27, 2001	2,938
Goldring P	National Defence and Veterans Affairs — Vice-chairperson From February 22, 2001 to September 27, 2001	2,909
Graham Hon B	Foreign Affairs and International Trade — Chairperson From February 20, 2001 to January 14, 2002	8,406
Grewal G	Scrutiny of Regulations — Chairperson From October 25, 2001	4,094
Grose IB	Justice and Human Rights — Vice-chairperson From February 21, 2001 to September 27, 2001	2,923
Harb M	Public Accounts — Vice-chairperson From February 20, 2001	5,429
Harris RM	Procedure and House Affairs — Vice-chairperson From September 27, 2001 to January 29, 2002	1,661
Hill J	Transport and Government Operations — Vice-chairperson From February 21, 2001 to September 27, 2001	2,923
Hilstrom H	Agriculture and Agri-Food — Vice-chairperson From February 19, 2001	5,443
Hubbard C	Agriculture and Agri-Food — Chairperson From February 19, 2001	10,429
Jackson O	Transport and Government Operations — Chairperson From February 21, 2001	10,375
Jennings M	Public Accounts — Vice-chairperson From February 20, 2001 to September 27, 2001	2,938
Karetak-Lindell N	Aboriginal Affairs, Northern Development and Natural Resources — Chairperson From February 20, 2001 to October 3, 2001	5,778
	Aboriginal Affairs, Northern Development and Natural Resources — Vice-chairperson From October 04, 2001	2,410
Kraft Sloan KM	Environment and Sustainable Development — Vice-chairperson From February 22, 2001	5,400
Lastewka W	Industry, Science and Technology — Chairperson From February 19, 2002	1,063
	Industry, Science and Technology — Vice-chairperson From February 21, 2001 to February 18, 2002	4,860
Lee D	Procedure and House Affairs — Chairperson From February 07, 2001 to September 26, 2001	5,950

Parliament
House of Commons
SALARIES OF COMMITTEE CHAIRPERSONS AND VICE-CHAIRPERSONS PAID IN 2001-2002—*Concluded*

Name	Chairperson or Vice-chairperson of Standing Committee on	Amount
		$
Lincoln C	Canadian Heritage — Chairperson From February 20, 2001	10,402
Longfield J	Human Resources Development and Status of Persons with Disabilities — Chairperson From October 02, 2001	4,675
Mahoney SW	Citizenship and Immigration — Vice-chairperson From October 02, 2001	2,437
Mark IM	Citizenship and Immigration — Vice-chairperson From February 20, 2001 to September 27, 2001	2,938
McCallum Hon J	Citizenship and Immigration — Vice-chairperson From February 20, 2001 to September 27, 2001	2,938
McKay J	Justice and Human Rights — Vice-chairperson From March 21, 2002	145
McTeague D	Industry, Science and Technology — Vice-chairperson From February 19, 2002	554
Meredith V	Human Resources Development and Status of Persons with Disabilities — Vice-chairperson From February 20, 2001 to September 27, 2001	2,938
Merrifield R	Health — Vice-chairperson From February 22, 2001	5,400
Mills B	Environment and Sustainable Development — Vice-chairperson From February 22, 2001	5,400
Mills D	Canadian Heritage — Vice-chairperson From February 20, 2001	5,429
Moore J	Transport and Government Operations — Vice-chairperson From October 01, 2001	2,450
Pallister B	Foreign Affairs and International Trade — Vice-chairperson From October 02, 2001	2,437
Pankiw J	Scrutiny of Regulations — Chairperson From March 13, 2001 to June 01, 2001	2,058
Paradis Hon D	Justice and Human Rights — Vice-chairperson From October 02, 2001 to March 20, 2002	2,292
Patry B	Foreign Affairs and International Trade — Vice-chairperson From February 19, 2002	554
Penson C	Industry, Science and Technology — Vice-chairperson From February 21, 2001	5,414
Peschisolido J	Human Resources Development and Status of Persons with Disabilities — Vice-chairperson From October 02, 2001 to February 01, 2002	1,635
Phinney EL	Public Accounts — Vice-chairperson From October 03, 2001	2,424
Pratt D	National Defence and Veterans Affairs — Chairperson From February 22, 2001	10,348
Price D	National Defence and Veterans Affairs — Vice-chairperson From February 22, 2001	5,400
Proulx M	Transport and Government Operations — Vice-chairperson From February 21, 2001	5,414
Reid S	Official Languages — Vice-chairperson From March 13, 2001	5,145
Reynolds J	Procedure and House Affairs — Vice-chairperson From February 07, 2001 to September 27, 2001	3,123
Saada J	Procedure and House Affairs — Vice-chairperson From February 07, 2001	5,614
Schmidt W	Scrutiny of Regulations — Chairperson From June 07, 2001 to September 27, 2001	2,898
Scott Hon A	Justice and Human Rights — Chairperson From February 21, 2001	10,375
Sgro J	Health — Vice-chairperson From February 22, 2001 to September 27, 2001	2,909
Skelton C	Human Resources Development and Status of Persons with Disabilities — Vice-chairperson From February 05, 2002	758
Solberg M	Foreign Affairs and International Trade — Vice-chairperson From February 20, 2001 to September 27, 2001	2,938
St-Jacques D	Human Resources Development and Status of Persons with Disabilities — Vice-chairperson From February 20, 2001	5,429
Steckle P	Fisheries and Oceans — Vice-chairperson From October 03, 2001	2,424
Thibeault Y	Official Languages — Vice-chairperson From March 13, 2001	5,145
Vellacott M	Aboriginal Affairs, Northern Development and Natural Resources — Vice-chairperson From February 20, 2001	5,429
Wappel TW	Scrutiny of Regulations — Vice-chairperson From March 13, 2001	5,145
Whelan Hon S	Industry, Science and Technology — Chairperson From February 21, 2001 to January 14, 2002	8,379
Williams J	Public Accounts — Chairperson From February 20, 2001	10,402
	Total	370,653

Privy Council

SALARIES AND ALLOWANCES TO MINISTERS OF STATE AND SECRETARIES OF STATE

	Salaries	Allowances	Total
	$	$	$
NAMES OF MINISTERS OF STATE AND SECRETARIES OF STATE **(for the period April 1, 2001 to March 31, 2002)**			
Bevilacqua Hon E	9,953	451	10,404
Blondin-Andrew Hon E	49,322	2,122	51,444
Boudria Hon D	52,593	1,671	54,264
Byrne Hon G	13,301	547	13,848
Chan Hon R	178		178
Coderre Hon D	39,447	1,671	41,118
De Villers Hon P	9,795	451	10,246
Drouin Hon C	9,795	451	10,246
Fry Hon H	39,349	1,671	41,020
Goodale Hon R	13,060	451	13,511
Gray Hon H	52,467	1,671	54,138
Kilgour Hon D	49,400	2,122	51,522
Knutson Hon G	9,795	451	10,246
Manley Hon J	13,496	451	13,947
McCallum Hon J	10,050	451	10,501
Mitchell Hon A	49,399	2,122	51,521
Normand Hon G	39,447	1,671	41,118
Owen Hon S	10,050	451	10,501
Pagtakhan Hon R	39,444	1,671	41,115
Paradis Hon D	10,050	451	10,501
Peterson Hon J	39,350	1,671	41,021
Thibault Hon R	52,593	1,671	54,264
Total	612,334	24,340	636,674

Privy Council

Office of the Chief Electoral Officer

STATEMENT OF EXPENDITURES—STATUTORY EXPENSES OF ELECTORAL EVENTS

	Preliminary duties[1]	Conduct of elections	Voters information program	Special voting rules	Other activities[2]	Electoral Boundaries Readjustment Act	Total
	$	$	$	$	$	$	$
Canada Elections Act—							
37th general election (November 2001)	39,867	2,958,348	58,339	34,952			3,091,506
September 2001 by-elections[3]	1,318	4,872					6,190
May 2001 by-elections[4]	40,829	4,717	33,745				79,291
November 2000 by-elections[5]		217					217
Electoral Boundaries Readjustment Act						1,689,419	1,689,419
Event readiness and Ottawa Headquarters	14,772,070		2,277,758	41,024	13,294,176		30,385,028
Total	14,854,084	2,968,154	2,369,842	75,976	13,294,176	1,689,419	35,251,651

(1) Expenditures reported under this column also include, where applicable, the maintenance of the National Register of Electors and of the Electoral Geography Database for fiscal year 2001-2002.

(2) Expenditures reported under this column also include, where applicable, the development/acquisition and maintenance of information systems for fiscal year 2001-2002.

(3) Kings—Hants (Nova Scotia) and Okanagan—Coquihalla (British Columbia).

(4) Calgary Southwest (Alberta), Windsor West (Ontario), Bonavista-Trinity-Conception (Nfld), St-Boniface (Manitoba), St-Léonard-St-Michel (Quebec), Gander-Frand Falls (Nfld), Verdun-St-Henri-St-Paul-Pointe St-Charles (Quebec).

(5) Hull—Aylmer (Quebec), Mount Royal (Quebec), Saskatoon—Rosetown—Biggar (Saskatchewan) and York West (Ontario).

DETAILS OF EXPENDITURES—37th GENERAL ELECTION (NOVEMBER 2001)

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	$	$	$	$	$	$
Canada Elections Act—						
Ottawa Headquarters	39,746	2,724,913	58,339	36,178		2,859,176
Newfoundland and Labrador		8,935				8,935
Prince Edward Island		2,163				2,163
Nova Scotia		2,303				2,303
New Brunswick		10,373				10,373
Quebec		45,830		(1,672)		44,158
Ontario	(80)	170,669		396		170,985
Manitoba		(8,713)				(8,713)
Saskatchewan		(3,387)		50		(3,337)
Alberta		13,184				13,184
British Columbia	250	(2,084)				(1,834)
Yukon Territory		(35)				(35)
Nortwest Territories	(49)	(2,706)				(2,755)
Nunavut		(3,097)				(3,097)
Total	39,867	2,958,348	58,339	34,952		3,091,506

Privy Council

Office of the Chief Electoral Officer

DETAILS OF EXPENDITURES—SEPTEMBER 2001 BY-ELECTIONS

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	$	$	$	$	$	$
Canada Elections Act—						
Ottawa Headquarters		2,650				2,650
Kings-Hants	838	960				1,798
Okanagan-Coquihalla	480	1,262				1,742
Total	1,318	4,872				6,190

DETAILS OF EXPENDITURES —ST. JOHN'S WEST BY-ELECTION (MAY 2001)

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	$	$	$	$	$	$
Canada Elections Act—						
Ottawa Headquarters	32,572	4,595	33,745			70,912
Windsor West	2,229					2,229
St-Boniface	4,656	56				4,712
Calgary Southwest	1,372	66				1,438
Total	40,829	4,717	33,745			79,291

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION

	Operation and maintenance	Construction, improvements and equipment	Total
	$	$	$
National Headquarters, Ottawa, Ont	128,280,797	25,658,346	153,939,143
Regional Headquarters Atlantic, Moncton, NB	13,778,419	1,361,899	15,140,318
Learning Centre Atlantic, Moncton, NB	1,510,597	54,182	1,564,779
Springhill Institution, Springhill, NS	29,630,784	6,147,741	35,778,525
Dorchester Penitentiary, Dorchester, NB	25,983,099	2,041,451	28,024,550
Westmorland Institution, Dorchester, NB	11,997,906	1,066,877	13,064,783
Atlantic Institution, Renous, NB	22,954,739	1,394,663	24,349,402
Nova Institution for Women, Truro, NS	7,509,094	3,630,374	11,139,468
Halifax District Parole Office, Halifax, NS	3,056,824	89,064	3,145,888
Carleton Community Correctional Centre, Halifax, NS	661,632	146	661,778
Carleton Community Correctional Centre Annex, Halifax, NS	552,074	3,338	555,412
Truro District Parole Office, Truro, NS	1,337,938	93,924	1,431,862
Kentville Area Parole Office, Kentville, NS	910,761	4,658	915,419
Sydney Area Parole Office, Sydney, NS	750,468	8,314	758,782
Newfoundland District Parole Office, St-John's, Nfld	2,034,603	109,052	2,143,655
Corner Brook Area Parole Office, Corner Brook, Nfld	855,051	979	856,030
Grand Falls Area Parole Office, Grand Falls, Nfld	120,717	399	121,116
St John's Area Parole Office, St John's, Nfld	728,527	359	728,886
New Brunswisk East District Parole Office, Moncton, NB	2,276,736	90,990	2,367,726
New Brunswick East District Systems, Moncton, NB	34,941	1,799	36,740
Charlottetown Area Parole Office, Charlottetown, PEI	321,018	97	321,115
Bathurst Area Parole Office, Bathurst, NB	778,454	1,498	779,952
New Brunswisk West District Parole Office, Saint John, NB	1,412,693	19,764	1,432,457
New Brunswick West District Systems, Saint John, NB	36,503	600	37,103
Fredericton Area Parole Office, Fredericton, NB	411,171	647	411,818
Parrtown Community Correctional Centre, Parrtown, NB	794,666	655	795,321
Regional Treatment Centre Atlantic, Dorchester, NB	5,910,406	13,635	5,924,041
Regional Headquarters Quebec, Laval, Que	26,397,830	3,539,415	29,937,245
Quebec Staff College, Laval, Que	2,929,066	177,433	3,106,499
Montee St-Francois Institution, Laval, Que	12,075,746	572,483	12,648,229
Federal Training Centre, Laval, Que	20,035,236	955,956	20,991,192
Donnacona Institution, Donnacona, Que	29,823,869	711,257	30,535,126
Joliette Institution, Joliette, Que	8,822,590	3,278,265	12,100,855
Leclerc Institution, Laval, Que	29,784,378	2,030,521	31,814,899
Archambault Institution, Ste-Anne-des-Plaines, Que	26,337,184	405,624	26,742,808
Ste-Anne-des-Plaines Institution, Ste-Anne-des-Plaines, Que	13,189,629	1,006,244	14,195,873
Quebec Regional Reception Centre, Laval, Que	31,340,063	473,763	31,813,826
Drummond Institution, Drummondville, Que	21,533,771	794,282	22,328,053
Cowansville Institution, Cowansville, Que	27,279,423	933,642	28,213,065
La Macaza Institution, L'Annonciation, Que	19,435,010	691,572	20,126,582
Port-Cartier Institution, Port-Cartier, Que	21,261,489	1,066,210	22,327,699
Montreal Metropolitan District Parole Office, Montreal, Que	3,382,703	264,409	3,647,112
Longueuil Area Parole Office, Longueuil, Que	1,100,126	2,910	1,103,036
Ville-Marie Parole Office, Montreal, Que	5,319,671	3,146	5,322,817
Lafontaine Area Parole Office, Montreal, Que	3,847,159	1,080	3,848,239
J B Martineau Community Correctional Centre, Montreal, Que	1,180,490	12,444	1,192,934
Ogilvy Community Correctional Centre, Montreal, Que	733,562	550	734,112
Sherbrooke Community Correctional Centre, Montreal, Que	809,810	8,693	818,503
Langelier Area Parole Office, St-Leonard, Que	4,552,084	1,036	4,553,120
Granby Area Parole Office, Granby, Que	1,164,405	67	1,164,472
Hochelaga Community Correctional Centre, Montreal, Que	718,551	28,656	747,207
Estrie Area Parole Office, Montreal, Que	1,431,272	870	1,432,142
East and West Quebec District Parole Office, St-Jerome, Que	1,108,151	141,254	1,249,405
Quebec Area Parole Office, Quebec, Que	3,601,261	28,128	3,629,389
Rimouski Area Parole Office, Rimouski, Que	617,265	161	617,426
Chicoutimi Area Parole Office, Chicoutimi, Que	461,842	186	462,028
Trois-Rivieres Area Parole Office, Trois-Rivieres, Que	1,575,534	729	1,576,263

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—*Continued*

	Operation and maintenance	Construction, improvements and equipment	Total
	$	$	$
Laval Area Parole Office, Laval, Que	2,846,488	394	2,846,882
Rouyn-Noranda Area Parole Office, Rouyn-Noranda, Que	429,318	883	430,201
Hull Area Parole Office, Hull, Que	998,111	37	998,148
Laurentian Area Parole Office, St-Jerome, Que	2,661,306	55,687	2,716,993
Lanaudiere Area Parole Office, Lachenaie, Que	1,789,444	160,528	1,949,972
Ontario Regional Headquarters Ontario, Kingston, Ont	15,428,727	4,903,480	20,332,207
Correctional Learning Centre, Kingston, Ont	3,751,956	158,611	3,910,567
Regional Treatment Centre, Kingston, Ont	14,933,815	68,499	15,002,314
Kingston Penitentiary, Kingston, Ont	31,426,026	1,961,941	33,387,967
Millhaven Institution, Bath, Ont	34,335,787	559,734	34,895,521
Fenbrook Institution, Gravenhurst, Ont	23,164,607	716,179	23,880,786
Bath Institution, Bath, Ont	19,379,700	835,781	20,215,481
Prison for Women, Kingston, Ont	743,411	87,395	830,806
Isabel McNeil House, Kingston, Ont	1,212,831	1,545	1,214,376
Collins Bay Institution, Kingston, Ont	21,165,130	539,105	21,704,235
Frontenac Institution, Kingston, Ont	9,630,450	1,516,762	11,147,212
Beaver Creek Institution, Gravenhurst, Ont	9,009,065	493,751	9,502,816
Joyceville Institution, Kingston, Ont	27,048,002	968,659	28,016,661
Pittsburgh Institution, Kingston, Ont	10,831,619	891,903	11,723,522
Warkworth Institution, Campbellford, Ont	31,490,651	4,715,331	36,205,982
Grand Valley Institution for Women, Kitchener, Ont	9,658,898	1,825,014	11,483,912
Eastern and Northern Ontario District Parole Office, Kingston, Ont	2,430,895	3,202	2,434,097
Barrie Area Parole Office, Barrie, Ont	802,003	6,031	808,034
Kingston Supervision, Kingston, Ont	1,355,600	2,635	1,358,235
Peterborough Area Parole Office, Peterborough, Ont	1,389,678	2,722	1,392,400
Porsmouth Community Correctional Centre, Kingston, Ont	971,678	3,446	975,124
Muskoka Area Parole Office, Gravenhurst, Ont	190,667	1,148	191,815
Sault-Ste-Marie Area Parole Office, Sault-Ste-Marie, Ont	198,600	868	199,468
Sudbury Area Parole Office, Sudbury, Ont	1,427,524	2,405	1,429,929
Timmins Area Parole Office, Timmins, Ont	69,212	158	69,370
Ottawa Area Parole Office, Ottawa, Ont	3,932,410	880	3,933,290
Central Ontario District Parole Office, Toronto, Ont	2,479,650	9,080	2,488,730
Keele Community Correctional Centre, Toronto, Ont	1,234,370	479	1,234,849
Downtown Toronto Area Parole Office, Toronto, Ont	3,525,698	683	3,526,381
Toronto East Area Parole Office, Toronto, Ont	1,740,609	2,367	1,742,976
Toronto West Area Parole Office, Toronto, Ont	619,050	1,011	620,061
Peel Area Parole Office, Toronto, Ont	1,846,164	3,462	1,849,626
Team Parole Supervision Office, Toronto, Ont	498,437	1,587	500,024
Women Supervison Unit, Toronto, Ont	1,145,737	202	1,145,939
Hamilton District Parole Office, Hamilton, Ont	455,858	543	456,401
Hamilton Area Parole Office, Hamilton, Ont	3,100,702	775	3,101,477
Hamilton Community Correctional Centre, Hamilton, Ont	909,184	659	909,843
St. Catharines Area Parole Office, St. Catharines, Ont	742,100	1,078	743,178
Western Ontario District Parole Office, London, Ont	6,656		6,656
West Ontario District Parole Office, London, Ont	492,411		492,411
Windsor Area Parole Office, Windsor, Ont	1,049,064	2,540	1,051,604
London Area Parole Office, London, Ont	2,166,586	1,248	2,167,834
Guelph Area Parole Office, Guelph, Ont	1,922,011	4,494	1,926,505
Brantford Area Parole Office, Brantford, Ont	305,432	26	305,458
Nunavut Community Office, Iquluit, Nunavut	960,598	1,346	961,944
Regional Headquarters Prairies, Saskatoon, Sask	10,035,433	71,585	10,107,018
Pariries Staff College, Saskatoon, Sask	3,255,167	98,466	3,353,633
Regional Psychiatric Centre Prairies, Saskatoon, Sask	26,033,101	2,149,311	28,182,412
Regional Headquarters Prairies Clustered Services, Saskatoon, Sask	8,291,373	1,686,517	9,977,890
Stony Mountain Institution, Winnipeg, Man	30,988,880	4,627,394	35,616,274
Rockwood Institution, Stony Mountain, Man	9,262,951	306,021	9,568,972
Saskatchewan Penitentiary, Prince Albert, Sask	42,457,457	2,450,180	44,907,637

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—*Concluded*

	Operation and maintenance	Construction, improvements and equipment	Total
	$	$	$
Riverbend Institution, Prince Albert, Sask	6,501,918	269,615	6,771,533
Okimaw Ochi Healing Lodge, Maple Creek, Sask	4,629,444	299,100	4,928,544
Willow Cree Healing Lodge, Sask	1,117,743	1,539,544	2,657,287
Drumheller Institution, Drumheller, Alta	32,612,710	3,096,181	35,708,891
Grande Cache Institution, Grande Cache, Alta	14,789,036	2,361,045	17,150,081
Pe Sakastew Institution, Hobbema, Alta	3,688,671	200,674	3,889,345
Bowden Institution, Innisfail, Alta	31,308,841	1,296,541	32,605,382
Edmonton Institution for Women, Edmonton, Alta	9,036,523	3,326,966	12,363,489
Edmonton Institution, Edmonton, Alta	26,740,505	947,160	27,687,665
Grierson Institution, Edmonton, Alta	2,112,625	134,861	2,247,486
Manitoba-NW Ontario District Parole Office, Winnipeg, Man	8,608,567	303,337	8,911,904
Saskatchewan District Parole Office, Regina, Sask	6,825,096	286,364	7,111,460
Edmonton District Parole Office, Edmonton, Alta	11,799,082	214,428	12,013,510
Grierson Centre, Edmonton, Alta	385,499	15,640	401,139
Red Deer Area Parole Office, Red Deer, Alta	522,778	1,127	523,905
Yellowknife Area Parole Office, Yellowknife, NWT	1,325,848	3,150	1,328,998
Grande Prairie Sub-office, Grande Prairie, Alta	78,814	520	79,334
Fort McMurray Sub-office, Fort McMurray, Alta	68,344	7	68,351
St. Paul Area Parole Office, St. Paul, Alta	25		25
Calgary District Parole Office, Calgary, Alta	6,040,572	73,176	6,113,748
Lethbridge Area Parole Office, Lethbridge, Alta	354,626	2,879	357,505
Drumheller Parole Office, Drumheller, Alta	111,314	235	111,549
Medecine Hat Parole Office, Medecin Hat, Alta	101,007		101,007
Regional Headquarters Pacific, Clearbrook, BC	13,211,619	4,599,883	17,811,502
Pacific Staff College, Mission, BC	2,599,741	104,914	2,704,655
Pacific Shared Services, Clearbrook, BC	27,713,410	219,885	27,933,295
William Head Institution, Victoria, BC	13,020,475	1,336,613	14,357,088
Pacific Regional Reception Assessment Centre, Abbotsford, BC	3,391,897	586	3,392,483
Matsqui Institution, Abbotsford, BC	18,155,026	783,488	18,938,514
Pacific Regional Health Centre, Abbotsford, BC	17,466,132	23,705,311	41,171,443
Mountain Institution, Agassiz, BC	19,334,066	1,468,445	20,802,511
Kent Institution, Agassiz, BC	22,464,830	999,364	23,464,194
Elbow Lake Institution, Harrison Mills, BC	3,977,899	422,794	4,400,693
Ferndale Institution, Mission, BC	6,706,370	679,709	7,386,079
Mission Institution, Mission, BC	15,546,123	1,118,326	16,664,449
Pacific Region Community Parole Offices (general), Matsqui, BC	251,009		251,009
Vancouver and New Westminter Area Parole Office, Vancouver, BC	7,876,573	138,097	8,014,670
Vancouver Island Area Parole Office, Victoria, BC	3,076,639	15,064	3,091,703
Fraser Valley District, Abbotsford, BC	1,988,664	14,930	2,003,594
Interior Area Parole Office, Kamloops, BC	2,882,375	26,511	2,908,886
Community Corrections Administration Office, Abbotsford, BC	773,837	16,765	790,602
Sumas Centre Community Correctional Centre, Matsqui, BC	1,800,422	624,461	2,424,883
Vancouver Community Corrections, Vancouver, BC	60,223		60,223
Northern Interior Area Parole Office, Prince George, BC	1,980,514	7,559	1,988,073
Total	1,378,745,507	141,487,460	1,520,232,967

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES

Department and agency	Vote	Amounts transferred from Treasury Board Vote 5 Government contingencies	 Vote 10 Government-wide initiatives	 Vote 15 Compensation adjustments
		$	$	$
Agriculture and Agri-Food—				
Department—				
Operating expenditures	1		1,027,700	24,334,000
Canadian Dairy Commission—				
Program expenditures	20			297,000
Canadian Food Inspection Agency—				
Operating expenditures and contributions	25		535,000	11,631,000
Canadian Grain Commission—				
Program expenditures	35	318,401	148,400	3,166,000
Canadian Grain Commission Revolving Fund	S			
Canada Customs and Revenue Agency—				
Operating expenditures	1	117,588,153	15,216,000	56,080,000
Canadian Heritage—				
Department—				
Operating expenditures	1		3,285,698	6,709,000
Canada Council for the Arts—				
Payments to the Canada Council for the Arts	15			401,000
Canadian Broadcasting Corporation—				
Operating expenditures	20			55,627,000
Canadian Film Development Corporation—				
Payments to the Canadian Film Development Corporation	35			72,000
Canadian Museum of Civilization—				
Operating and capital expenditures	40	287,198		1,868,000
Canadian Museum of Nature—				
Operating and capital expenditures	45	27,586		234,000
Canadian Radio-television and Telecommunications Commission—				
Program expenditures	50	364,800		1,695,000
National Archives of Canada—				
Program expenditures, grants and contributions	55		224,000	2,379,000
National Arts Centre Corporation—				
Payments to the National Arts Centre Corporation	60			533,000
National Battlefields Commission—				
Program expenditures	65			6,000
National Capital Commission—				
Operating expenditures	70			1,938,000
National Film Board—				
Grants and contributions	85			290,000
National Gallery of Canada—				
Operating and capital expenditures	90	116,688		864,000
National Library—				
Program expenditures	100			1,767,000
National Museum of Science and Technology—				
Operating and capital expenditures	105	76,627		756,000
Parks Canada Agency—				
Program expenditures	110	41,226	336,900	1,144,000
Public Service Commission—				
Program expenditures	120		8,917,518	5,326,000
Status of Women—Office of the Co-ordinator—				
Operating expenditures	125		48,000	487,000

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments
		$	$	$
Citizenship and Immigration—				
Department–				
Operating expenditures	1		1,442,890	16,196,000
Immigration and Refugee Board of Canada—				
Program expenditures	15		200,000	4,654,000
Environment—				
Department–				
Operating expenditures	1		931,340	24,360,000
Canadian Environmental Assessment Agency—				
Program expenditures	15		68,000	323,000
Finance—				
Department—				
Economic, Social and Financial Policies Program—				
Operating expenditures	1		179,545	4,877,000
Auditor General—				
Program expenditures and contributions	20			2,622,000
Canadian International Trade Tribunal—				
Program expenditures	25			454,000
Office of the Superintendent of Financial Institutions—				
Program expenditures	35			15,000
Fisheries and Oceans—				
Operating expenditures	1		2,212,017	36,192,000
Foreign Affairs and International Trade—				
Department–				
Operating expenditures	1		3,426,200	14,506,000
Capital expenditures	5		2,748,000	
Canadian Commercial Corporation—				
Program expenditures	15			97,000
Canadian International Development Agency—				
Operating expenditures	20	379,000	224,000	6,569,000
International Development Research Centre—				
Payments to the International Development Research Centre	40			262,000
International Joint Commission—				
Program expenditures	45			143,000
NAFTA Secretariat, Canadian Section—				
Program expenditures	50		25,625	41,000
Northern Pipeline Agency—				
Program expenditures	55			4,000
Governor General—				
Program expenditures	1			593,000
Health—				
Department—				
Operating expenditures	1		1,792,752	31,853,000
Canadian Institutes of Health Research—				
Operating expenditures	10		75,000	97,000
Hazardous Materials Information Review Commission—				
Program expenditures	20			77,000
Patented Medicine Prices Review Board—				
Program expenditures	25		34,500	169,000

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments
		$	$	$
Human Resources Development—				
Department—				
Operating expenditures	1	4,411,000	8,266,300	22,709,000
Canada Industrial Relations Board—				
Program expenditures	10			418,000
Canadian Artists and Producers Professional Relations Tribunal—				
Program expenditures	15			40,000
Canadian Centre for Occupational Health and Safety—				
Program expenditures	20		46,000	127,000
Indian Affairs and Northern Development—				
Department—				
Administration Program—				
Program expenditures and contributions	1		894,700	3,290,000
Indian and Inuit Affairs Program—				
Operating expenditures	5			10,141,000
Northern Affairs Program—				
Operating expenditures	35			2,652,000
Canadian Polar Commission—				
Program expenditures and contributions	50			6,000
Industry—				
Department—				
Operating expenditures	1		3,093,200	27,048,000
Canadian Intellectual Property Office Revolving Fund	S	331,426		
Atlantic Canada Opportunities Agency—				
Operating expenditures	20		1,876,573	2,136,000
Canadian Space Agency—				
Operating expenditures	30	916,106	252,000	3,267,000
Capital expenditures	35			
Canadian Tourism Commission—				
Program expenditures	45			237,000
Competition Tribunal—				
Program expenditures	50		110,600	56,000
Copyright Board—				
Program expenditures	55			56,000
Economic Development Agency of Canada for the Regions of Quebec—				
Operating expenditures	60		617,385	1,338,000
Enterprise Cape Breton Corporation—				
Payments to the Enterprise Cape Breton Corporation	70			34,000
National Research Council of Canada—				
Operating expenditures	75		406,500	14,045,000
Natural Sciences and Engineering Research Council—				
Operating expenditures	90		105,000	797,000
Social Sciences and Humanities Research Council—				
Operating expenditures	100		41,000	350,000
Standards Council of Canada—				
Payments to the Standards Council of Canada	110			11,000
Statistics Canada—				
Program expenditures	115		194,000	26,131,000
Western Economic Diversification—				
Operating expenditures	120		1,127,000	1,405,000
Justice—				
Department—				
Operating expenditures	1	6,515,350	233,985	11,975,000
Canadian Human Rights Commission—				
Program expenditures	10			930,000

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board Vote 5 Government contingencies	 Vote 10 Government-wide initiatives	 Vote 15 Compensation adjustments
		$	$	$
Canadian Human Rights Tribunal—				
Program expenditures	15			
Commissioner for Federal Judicial Affairs—				
Operating expenditures	20		93,150	301,000
Federal Court of Canada—				
Program expenditures	30		289,500	1,676,000
Law Commission of Canada—				
Program expenditures	35			60,000
Offices of the Information and Privacy Commissioners of Canada—				
Office of the Information Commissioner of Canada Program—				
Program expenditures	40	60,868		212,000
Office of the Privacy Commissioner of Canada Program—				
Program expenditures	45	20,007		321,000
Supreme Court of Canada—				
Program expenditures	50		75,750	613,000
Tax Court of Canada—				
Program expenditures	55		74,350	485,000
National Defence—				
Department—				
Operating expenditures	1		3,285,300	80,809,000
Capital expenditures	5		10,334,500	
Canadian Forces Grievance Board—				
Program expenditures	15		62,875	
Military Police Complaints Commission—				
Program expenditures	20			
Natural Resources—				
Department—				
Operating expenditures	1		810,700	5,554,000
Atomic Energy of Canada Limited—				
Operating and capital expenditures	15			768,000
Canadian Nuclear Safety Commission—				
Program expenditures	20		33,000	6,516,000
National Energy Board—				
Program expenditures	30		26,300	803,000
Parliament—				
The Senate—				
Program expenditures	1			
Library of Parliament—				
Program expenditures	10		525,000	98,000
Privy Council—				
Department—				
Program expenditures	1			3,170,000
Canadian Centre for Management Development—				
Program expenditures and contributions	5		1,271,870	475,000
Canadian Intergovernmental Conference Secretariat—				
Program expenditures	10			168,000
Canadian Transportation Accident Investigation and Safety Board—				
Program expenditures	15		468,843	1,376,000
Chief Electoral Officer—				
Program expenditures	20			1,827,000
Commissioner of Official Languages—				
Program expenditures	25		70,000	575,000
Millennium Bureau of Canada—				
Operating expenditures	30			

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Concluded*

Department and agency	Vote	Amounts transferred from Treasury Board Vote 5 Government contingencies	 Vote 10 Government-wide initiatives	 Vote 15 Compensation adjustments
		$	$	$
National Round Table on the Environment and the Economy—				
Program expenditures	40		30,000	94,000
Public Service Staff Relations Board—				
Program expenditures	45		28,890	330,000
Security Intelligence Review Committee—				
Program expenditures	50			24,000
Public Works and Government Services—				
Department—				
Government Services Program—				
Operating expenditures	1		39,135,164	55,246,000
Consulting and Audit Canada Revolving Fund	(S)			
Translation Bureau Revolving Fund	(S)	797,805		
Communication Canada[1]—				
Program expenditures	15		30,000	402,000
Solicitor General—				
Department—				
Operating expenditures	1		173,000	1,233,000
Canadian Security Intelligence Service—				
Program expenditures	10			6,756,000
Correctional Service—				
Operating expenditures, grants and contributions	15	12,000,000	700,438	85,602,000
National Parole Board—				
Program expenditures	25		145,000	1,571,000
Office of the Correctional Investigator—				
Program expenditures	30	66,000		18,000
Royal Canadian Mounted Police—				
Operating expenditures, grants and contributions	35	45,935,954	1,045,272	12,012,000
Royal Canadian Mounted Police External Review Committee—				
Program expenditures	45			8,000
Royal Canadian Mounted Police Public Complaints Commission—				
Program expenditures	50	60,000		57,000
Transport—				
Department—				
Operating expenditures	1		508,050	22,861,000
Payments to Marine Atlantic Inc	20			437,000
Payments to VIA Rail Canada Inc	25			563,000
Canadian Transportation Agency—				
Program expenditures and contributions	30		78,891	1,278,000
Civil Aviation Tribunal—				
Program expenditures	35			41,000
Treasury Board—				
Secretariat—				
Operating expenditures	1		31,763,757	4,824,000
Veterans Affairs—				
Veterans Affairs Program—				
Operating expenditures	1		1,409,800	14,263,000
Veterans Review and Appeal Board Program—				
Program expenditures	10			520,000
Total		188,312,175	152,941,328	775,853,000

---

[1] Previously Canada Information Office.

SECTION 14

2001-2002
PUBLIC ACCOUNTS OF CANADA

Index

Index

A

Accountable advances, 3.12
ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES,
    see Volume I, Section 5
ACCOUNTS RECEIVABLE, 4
ACQUISITION OF LAND, BUILDINGS AND WORKS, 6
ACQUISITION OF MACHINERY AND EQUIPMENT, 7
Authorities available from previous years,
    see Volume II (Part I), Section 1
Authorities for the spending of proceeds from the disposal
    of surplus Crown assets,
    see Volume II (Part I), Section 1
Authorities granted by statutes other than Appropriation Acts,
    see Volume II (Part I), Section 1
Authorities granted in current year Appropriation Acts,
    see Volume II (Part I), Section 1

B

Budgetary details by allotment, 12.2

C

Canada Customs and Revenue Agency
    (financial statements of), 2.2
Canada Employment Insurance Commission,
    (financial statements of), 2.15
Canadian Centre for Management Development,
    (financial statements of), 2.16
Canadian Centre for Occupational Health and Safety,
    (financial statements of), 2.21
Canadian Food Inspection Agency,
    (financial statements of), 2.28
Canadian Grain Commission Revolving Fund,
    (financial statements of), 1.2
Canadian Institutes of Health Research,
    (financial statements of), 2.36
Canadian Intellectual Property Office Revolving Fund,
    (financial statements of), 1.7
Canadian Nuclear Safety Commission,
    (financial statements of), 2.45
Canadian Pari-Mutuel Agency Revolving Fund,
    (financial statements of), 1.13
Canadian Polar Commission,
    (financial statements of), 2.53
Canadian Transportation Accident Investigation
    and Safety Board,
    (financial statements of), 2.59
CASH AND ACCOUNTS RECEIVABLE,
    see Volume I, Section 7
Commissions, 12.15
Compensation payments and administration expenses
    (Human Resources Development), 13.10
CONSOLIDATED ACCOUNTS,
    see Volume I, Section 4
Consulting and Audit Canada Revolving Fund,
    (financial statements of), 1.17
CORCAN Revolving Fund,
    (financial statements of), 1.22
Court awards, 10.24

D

Debts, obligations and claims written off or forgiven, 3.8
Defence Production Revolving Fund,
    (financial statements of), 1.29
Details of amounts transferred to other ministries to supplement
    provisions of other votes (Treasury Board), 13.26
Details of expenditures—September 2001 by-elections
    (Privy Council), 13.22
Details of expenditures—St. John's West by-election (May 2001)
    (Privy Council), 13.22
Details of expenditures—37th general election November 2001
    (Privy Council), 13.21
Details of other program expenditures of other ministries,
    see Volume II (Part I), Section 1
Details of other transfer payments,
    see Volume II (Part I), Section 1
Details of respendable amounts,
    see related ministerial section in Volume II (Part I)

E

Education costs, 12.17
Ex gratia payments, 10.14
Expenditures by institution (Solicitor General), 13.25
Expenditures for Canadian representation at international
    conferences and meetings
    (Foreign Affairs and International Trade), 13.2

F

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS, 11
FINANCIAL STATEMENTS OF DEPARTMENTAL
    CORPORATIONS, 2
FINANCIAL STATEMENTS OF REVOLVING FUNDS, 1
FINANCIAL STATEMENTS OF THE GOVERNMENT OF
    CANADA AND REPORTS AND OBSERVATIONS OF
    THE AUDITOR GENERAL,
    see Volume I, Section 1
Fisheries Prices Support Board,
    (financial statements of), 2.65
FOREIGN EXCHANGE ACCOUNTS,
    see Volume I, Section 8

G

Geomatics Canada Revolving Fund,
    (financial statements of), 1.31
Government Telecommunications and Informatics
    Services Revolving Fund,
    (financial statements of), 1.35

I

INTEREST-BEARING DEBT,
    see Volume I, Section 6

L

Law Commission of Canada,
    (financial statements of), 2.66
LOANS, INVESTMENTS AND ADVANCES,
    see Volume I, Section 9
Losses of public money and property, 3.15

M

Ministerial expenditures by standard object,
    see Volume II (Part I), Section 1
Ministerial expenditures by type,
    see Volume II (Part I), Section 1
Ministerial revenues,
    see Volume II (Part I), Section 1
Ministry summary,
    see related ministerial section in Volume II (Part I)

N

National Battlefields Commission,
    (financial statements of), 2.70
National Film Board Revolving Fund,
    (financial statements of), 1.43
National Research Council of Canada,
    (financial statements of), 2.76
National Round Table on the Environment
    and the Economy,
    (financial statements of), 2.86
Natural Sciences and Engineering Research Council,
    (financial statements of), 2.92
Non-lapsing authorities granted/repealed in the current year,
    see Volume II (Part I), Section 1

O

Optional Services Revolving Fund,
    (financial statements of), 1.60
OTHER GOVERNMENT-WIDE INFORMATION, 12
OTHER INFORMATION RELATED TO THE FINANCIAL
    STATEMENTS, *see Volume I, Section 10*
OTHER MISCELLANEOUS INFORMATION, 13

P

Parks Canada Agency,
    (financial statements of), 2.100
Parks Canada Agency Enterprise Units Revolving Fund,
    (financial statements of), 1.55
Parks Canada Agency Townsites Revolving Fund,
    (financial statements of), 1.59
Passport Office Revolving Fund,
    (financial statements of), 1.63
Payments of claims against the Crown, 10.2
PAYMENTS OF CLAIMS AGAINST THE CROWN,
    EX GRATIA PAYMENTS AND COURT AWARDS, 10
PROFESSIONAL AND SPECIAL SERVICES, 5
Program objectives and business line descriptions,
    see related ministerial section in Volume II (Part I)
Programs by business line,
    see related ministerial section in Volume II (Part I)
PUBLIC DEBT CHARGES, 9

R

Real Property Disposition Revolving Fund,
    (financial statements of), 1.69
Real Property Services Revolving Fund,
    (financial statements of), 1.73
Recapitulation of external expenditures by standard object,
    see Volume II (Part I), Section 1
Recapitulation of external expenditures by type,
    see Volume II (Part I), Section 1
Recapitulation of external revenues,
    see Volume II (Part I), Section 1
Remissions of taxes, fees, penalties and other debts, 3.2
Return on investments, 12.19
Revenues,
    see related ministerial section in Volume II (Part I)
REVENUES, EXPENDITURES AND ACCUMULATED
    DEFICIT, *see Volume I, Section 3*

S

Salaries and allowances to Ministers of State and
    Secretaries of State (Privy Council), 13.20
Salaries of Committee Chairpersons and
    Vice-chairpersons paid in 2001-2002, 13.18
Salaries of parliamentary secretaries to ministers
    paid in 2001-2002 (Parliament), 13.17
Social Sciences and Humanities Research Council,
    (financial statements of), 2.101
Source and disposition of authorities by type
    (voted and statutory),
    see Volume II (Part I), Section 1
Source and disposition of budgetary authorities
    by ministry, *see Volume II (Part I), Section 1*
Source and disposition of non-budgetary authorities
    by ministry, *see Volume II (Part I), Section 1*
Staff Development and Training Revolving Fund,
    (financial statements of), 1.78
Statement of accounts receivable for tax revenues, 4.2
Statement of expenditures—Statutory expenses of
    electoral events (Privy Council), 13.21
Statement of revenues and expenditures,
    see Volume II (Part I), Section 1
Statement of sessional allowances and of travel expenses
    paid in 2001-2002 (Parliament), 13.13
Statement of sessional and expense allowances,
    and of travel and research expenses paid
    in 2001-2002 (Parliament), 13.11
SUPPLEMENTARY FINANCIAL INFORMATION,
    see Volume I, Section 2
SUPPLEMENTARY INFORMATION REQUIRED BY THE
    FINANCIAL ADMINISTRATION ACT, 3

T

TRANSFER PAYMENTS, 8
Transfer payments,
    see related ministerial section in Volume II (Part I)
Translation Bureau Revolving Fund,
    (financial statements of), 1.82
Travel expenses for Canadian representation at international
    conferences and meetings
    (Foreign Affairs and International Trade), 13.4
Travel expenses of ministers and parliamentary secretaries, 12.22